



NAPIER
CITY COUNCIL
Te Kaunihera o Ahuriri

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AUDIT AND RISK COMMITTEE

Open Agenda

Meeting Date: Friday 25 March 2022

Time: 1.00pm

Venue: Via Zoom Audio Visual Link

Livestreamed via Council's Facebook site

Committee Members **Chair:** John Palairet

Members: Mayor Kirsten Wise, David Pearson, Councillor Nigel Simpson and Councillor Graeme Taylor

Officer Responsible Director Corporate Services (Adele Henderson)

Administration Governance Team

Next Audit and Risk Committee Meeting
Friday 17 June 2022

ORDER OF BUSINESS

Karakia

Apologies

Mayor Wise

Conflicts of interest

Public forum

Nil

Announcements by the Mayor

Announcements by the Chairperson including notification of minor matters not on the agenda

Note: re minor matters only - refer LGOIMA s46A(7A) and Standing Orders s9.13

A meeting may discuss an item that is not on the agenda only if it is a minor matter relating to the general business of the meeting and the Chairperson explains at the beginning of the public part of the meeting that the item will be discussed. However, the meeting may not make a resolution, decision or recommendation about the item, except to refer it to a subsequent meeting for further discussion.

Announcements by the management

Confirmation of minutes

That the Minutes of the Audit and Risk Committee meeting held on Friday, 26 November 2021 be taken as a true and accurate record of the meeting.167

Agenda items

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4	Sensitive Expenditure - Mayor and Chief Executive	31
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6	External Accountability: Annual Plan 2022/23 Underlying Documents	60

Minor matters not on the agenda – discussion (if any)

Public excluded166

AGENDA ITEMS

1. HEALTH AND SAFETY REPORT

<i>Type of Report:</i>	Operational
<i>Legal Reference:</i>	N/A
<i>Document ID:</i>	1439109
<i>Reporting Officer/s & Unit:</i>	Sue Matkin, Manager People & Capability

1.1 Purpose of Report

The purpose of this paper is to provide the Audit & Risk Committee with an overview of Health & Safety activity for the period Quarter 2 FY22.

Officer's Recommendation

The Audit and Risk Committee:

- a. Receive the Health and Safety report.

1.2 Background Summary

Below provides analysis of health and safety activity for the financial year to date.

COVID-19

On 7 March, we have 14 staff who have tested positive for Covid-19 and are isolating, plus 7 household contacts isolating. This moved to 30 positive and 27 household contacts on Thursday 17th March.

Napier City Council's vaccination policy for staff came into force on 28 February 2022. Proof of vaccination has been obtained from all staff. Considerable effort has been made to accommodate those staff who remain unvaccinated. This has included finding alternative ways of working, such as working from home, redeployment to alternative work that can be done from home, and bubble of one work arrangements.

A Mask Wearing Policy was introduced on 14 February which provided guidance to staff and visitors when a mask must be worn.

On 28 February 2022 a vaccination policy was introduced for Contractors, Volunteers and Visitors.

Rapid Antigen Testing was introduced on 28 February 2022. Staff in essential roles are screened weekly. This group of workers includes Water, Cemeteries and Aquarium Animal Keepers. Because of the significant increase, surveillance testing of staff who have contact with customers was implemented with each staff receiving 5 RATS test. 3,000 additional RATS tests were ordered.

Buddy system introduced – staff volunteer to be a buddy and anybody needing support or assistance can reach out.

Covid-19 case management module under development for My Safety. Allows managers to register and update with staff information. Staff update with their most recent test result and H&S update with return to work management.

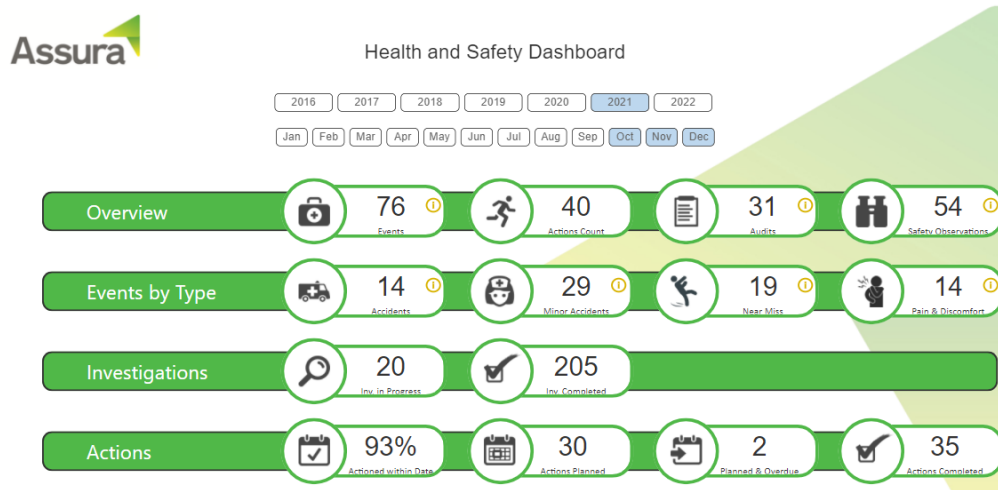
Exposure decision flowchart published for staff along with leave scenario table.

Incident Reporting

Reported Incidents	July to Dec 2021
Lost time injuries (LTIs):	1
Medically treated injuries (MTIs):	15
Near miss/hit & property damage reporting	42
Incidents Involving Public using our facilities	19
Incidents involving Contractors	8

Health and Safety Dashboard

The dashboard below provides an overview of events during Quarter 2 (Oct to Dec 2021).



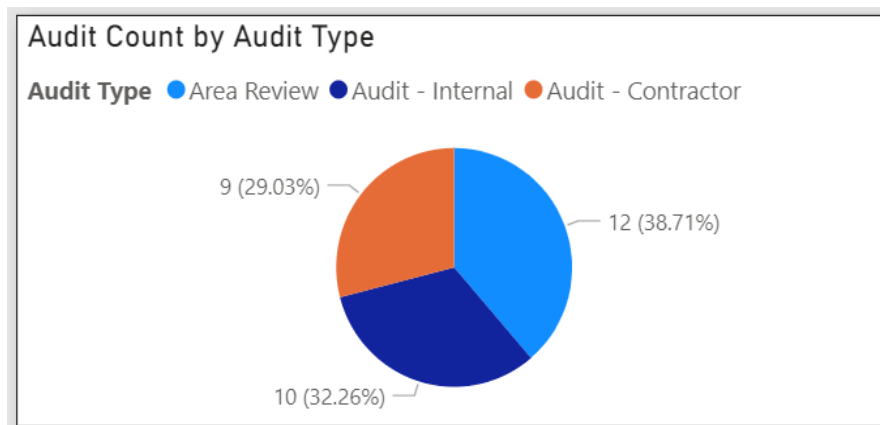
- There were 76 H&S related events logged and 40 actions performed, relating to the events
- 31 Audits completed of contractors and internal works
- 54 Safety Observations of contractors and internal works
- 14 Accidents, 29 Minor Accidents, 19 near misses and 14 Pain and Discomfort recorded
- There are 20 events still open and in progress
- 205 investigations completed
- Investigations relate to any event, incident, or near miss. An investigation can take a few minutes, to a full investigation which can take a few weeks depending on the severity of the event

- 93% of actions that were required to be completed, were completed within the specified date
- There are 30 actions planned, and 2 to be finalised

Audits & Inspections

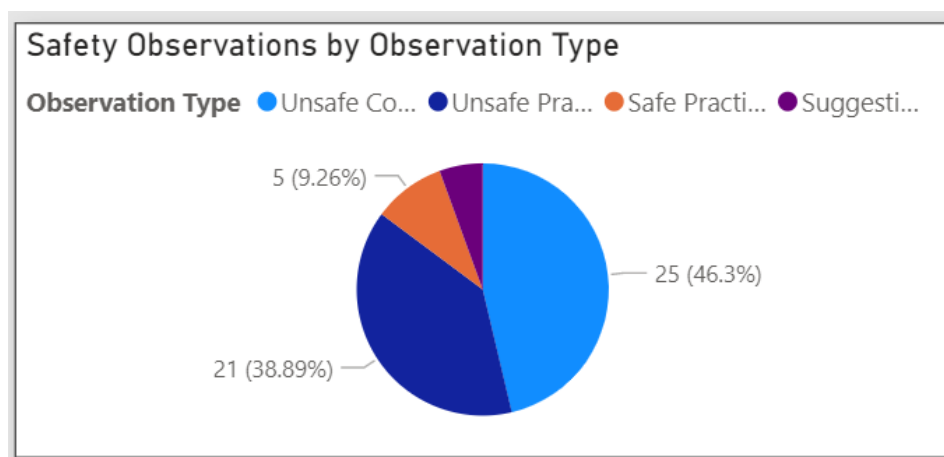
In this quarter there were 31 Audits.

- 12 NCC area reviews, e.g. include offices, workshops
- 10 NCC internal worksite audits – NCC staff
- 9 Contractor audits on their sites e.g. projects



In the quarter there were 54 Safety Observations

- 25 Unsafe condition reported which have all been resolved
- 21 Unsafe work practices sited and all resolved
- 5 Safe work practices notes and the people advised of their good work practices
- 3 Suggestions: 1 cancelled and 2 resolved



Health & Safety Meetings

There were:

- 5 health & safety committee meetings
- 29 meetings where Safety was discussed as an agenda items
- 22 team meetings where safety was discussed as an agenda item
- 3 safety alerts were distributed relating to:
 - Warning of severe thunderstorms to staff in Oct
 - Changes to NCC CVC sites to advise all staff

Oct-21	Nov-21	Dec-21
<ul style="list-style-type: none"> ● Committee Meeting 3 ● Other 2 ● Safety Alerts 1 ● Safety Meeting 8 ● Team Meeting 4 	<ul style="list-style-type: none"> ● Committee Meeting 2 ● Leadership Team Meeting 1 ● Other 5 ● Safety Alerts 1 ● Safety Meeting 16 ● Team Meeting 9 	<ul style="list-style-type: none"> ● Other 3 ● Safety Alerts 1 ● Safety Meeting 5 ● Team Meeting 9

Health Monitoring

Worker health monitoring is undertaken by Loop Health & Safety. Workers are monitored depending on the work they carry out. Monitoring includes hearing, lung function, blood pressure, trace metals.

Hearing Screening	<ul style="list-style-type: none"> • 1 worker screened as normal hearing. • 1 worker referred to the Audiologist, screening indicated hearing loss. • 1 worker screened as mild hearing loss in 1 frequency, to be rescreened in 2022.
Respiratory screening questionnaire	<ul style="list-style-type: none"> • 3 workers completed the questionnaire there were no referrals to GP
Hepatitis A & B vaccinations	<ul style="list-style-type: none"> • 19 workers have hepatitis vaccinations due to the tasks they do. • 15 of the above workers next vaccination is their last dose. • The Occupational Health Nurse will arrange a blood test one month after this dose to confirm the worker has immunity. <p>There are an additional 14 workers waiting on a blood test to check they have immunity to Hepatitis A & B.</p>
Annual Whole blood lead level	<ul style="list-style-type: none"> • The painters have had their blood lead studies completed for 2021. • Reference range (less than 0.24 umol/L)

	<ul style="list-style-type: none"> 1 x worker was 0.24 umol/L (blood taken in October 2021). <p>Repeat bloods have been taken in November 2021, results were within acceptable level.</p>
Toxoplasma	<p>Annual blood screening for Animal Control Workers: screening for Animal to Human (zoonotic) transmission illness/diseases.</p> <ul style="list-style-type: none"> 4 workers lab result for Toxoplasma Antibodies have been above the reference range for Toxoplasma IgG. Workers have been to their GP. The Pathologist at Southern Community Laboratory has provided the following communication. <ul style="list-style-type: none"> Workers could be exposed periodically due to the job they do Toxoplasma antibodies go up and down. If the antibodies stay the same or decrease it appears that's fine. If it increases, then it is considered an active infection. <p>The 4 workers had bloods repeated in November 2021.</p> <ul style="list-style-type: none"> 2 x workers the Toxoplasma IgG has decreased 1 x worker the Toxoplasma IgG was the same 1 x worker the Toxoplasma IgG increased; this worker referred to the GP

Wellbeing

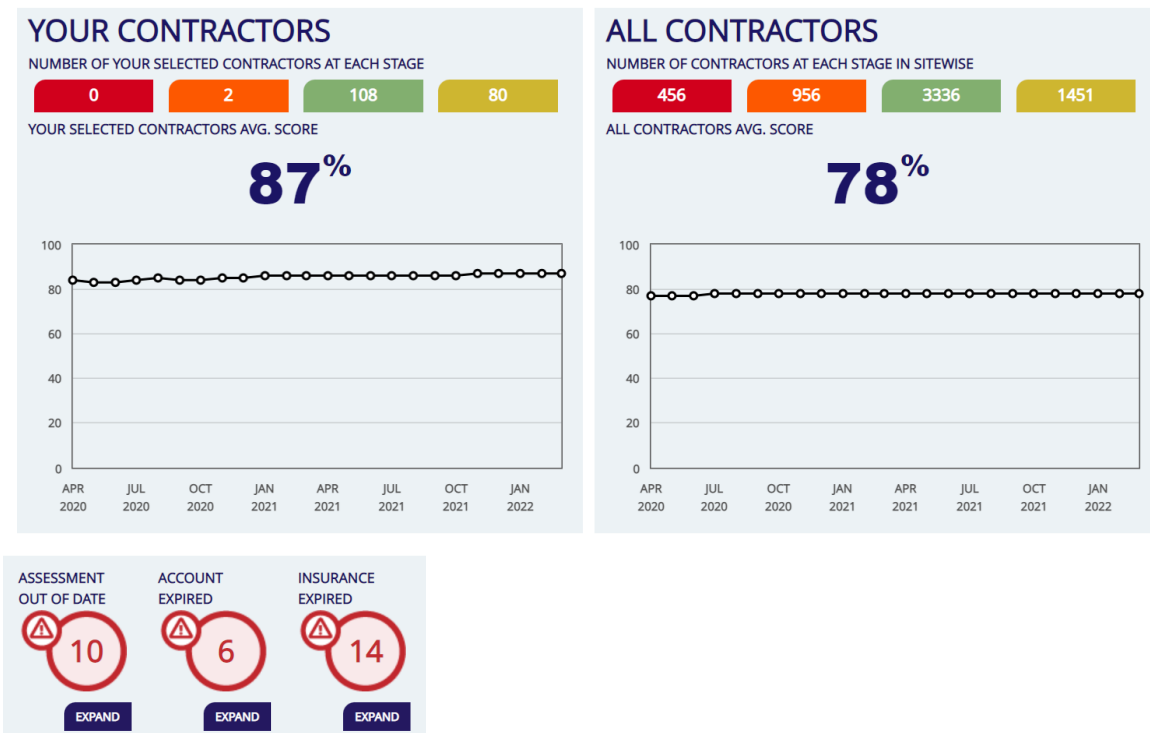
During Quarter 2 the following activities were undertaken.

1. Mental Health Awareness Week with daily events, including quizzes, factual information, podcasts, men's health, suicide awareness.
2. Men's Health Week which included daily quizzes, facts on men's health, included the whanau by having drawing competitions for the children, podcasts.
3. White Ribbon Week – quiz, facts and information, surveys, challenges.
4. Shake Out – Evacuation drill
5. Step Out (NZ Diabetes)
6. Movember
7. Sun Smart

SiteWise Pre-Qualification

SiteWise is NCCs contractor pre-qualification system. The Health and Safety team are constantly working with the contractors to get them to the desired levels and keeping their documentation up-to-date.

CONTRACTOR ASSESSMENT SCORES



Action Taken:

- 2 x Contractors in amber have been contacted and supported on how to bring their score 75%+
- Insurance – contacted advising to upload their current insurances
- Assessments – all contacted and offered advice.
- Account Expired – Advised to contact SiteWise for copy of invoice for payment

Health & Safety Compliance Training

207 staff completed the following H&S training during Quarter 2.

Compliance Courses	Staff #
First Aid	12
Confined Space	2
Working at Heights	5
Elevated Work Platform	21
Fire Extinguisher	4
Hazardous Substances	16
Site Safe Civil/tools/health	40
Aggressive Customer Training	72
Dangerous Goods	3
Traffic Controller	5
Working Alone	1
Mental Health Matters	12
ICAM Investigator	1

Asbestos Awareness	1
ConstructSafe	1
Site Traffic Management (STMS)	1
Emergency Procedures	10
Total Staff Trained	207

1.3 Attachments

Nil

2. RISK MANAGEMENT

Type of Report:	Operational
Legal Reference:	N/A
Document ID:	1439033
Reporting Officer/s & Unit:	Jane Klingender, Manager Business Excellence & Transformation Adele Henderson, Director Corporate Services

2.1 Purpose of Report

To provide the Audit and Risk Committee (Committee) with an update on risk management with reference to responsibilities listed in the Audit & Risk Charter; to report on high and extreme strategic risks; and to note emerging risks.

Officer's Recommendation

The Audit and Risk Committee:

- a. Receive the Risk Management Report dated 25 March 2022;
- b. Note the progress against the agreed action plan to progress towards organisational risk maturity and to review statutory compliance at least annually, including identifying progress against the top five risks agreed by Council;
- c. Note the business continuity planning actions in response to the threat of COVID-19 Delta and Omicron variants; and
- d. Note the emerging risks.

2.2 Background Summary

This paper addresses responsibilities in relation to the Audit & Risk Committee Charter.

Risk Management Framework

Executive Leadership Team (ELT) workshops were undertaken (September and November 2021) to review the revised Risk Management Policy (including Framework) and Risk Management Strategy; and to review and update strategic risks.

A Council workshop was undertaken 1 March 2022 to review the strategic risks, and a further workshop is scheduled 22 March 2022 to review risk appetite. A full report and final revised policy will be provided following conclusion of the workshops.

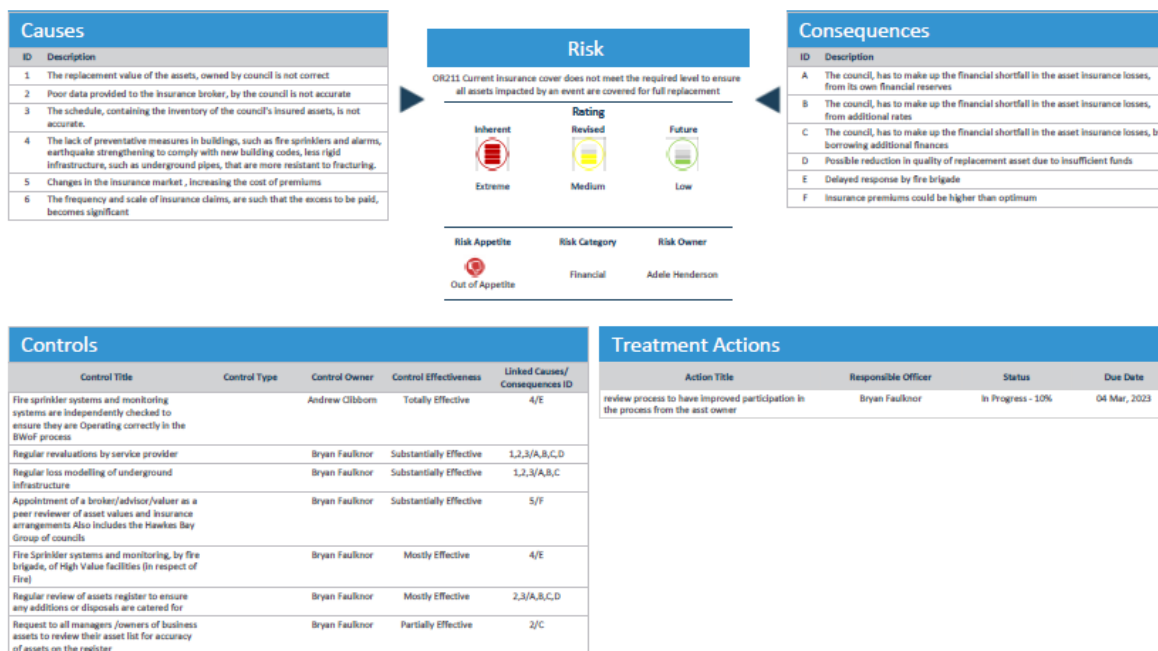
Strategic Risk Management Plans for Major Projects

Project risks are currently managed within individual projects. Planned improvements for delivery of the capital programme will include review of all project risks and support for a consistent and coordinated approach to managing project risks.

Risk Management Framework on its Control Environment and Insurance Arrangements

In relation to Risk OR211: *Current insurance cover does not meet the required level to ensure all assets impacted by an event are covered for full replacement.* The extract below outlines the risk, causes, consequences and controls related to insurance cover. Following

council workshops on strategic risks and risk appetite a further workshop will be scheduled with AON Insurance on required level of cover. Council's main mitigation in the short term is a strong balance sheet including significant cash assets.



Business Continuity Planning and Disaster Recovery

Late November 2021, NCC redirected planning for the impact of the Delta, and more recently the Omicron variant of Covid-19, in response to the Government's move from an elimination to a suppression strategy. Modelling at the time showed that we could be facing a reduction in staff availability of 20-50% due illness, self-isolation, family support, or redeployment to other roles or community welfare. An action plan was developed based on an all-of-council approach with the following themes:

- Keeping NCC running
- Keeping the city's services running

The Committee was provided with an update and a workshop was undertaken 15 March 2022 (refer to separate report at this meeting *Business Continuity Planning in Response to Covid-19*). Below is a summary list of actions:

Planning and Assessment

- Plan for Business Continuity in Response to Covid-19: overarching plan based on HBDHB modelling and government's change to suppression strategy.
- Communications Plan: outlining themes and approach based on stakeholders.
- Role-based Risk Assessments: to understand level of risk based on WorkSafe criteria
- H&S Action Plan: reviewed and updated.
- Business Continuity Plans (BCPs) – updated by all business units with a COVID-19 lens.

Policies

- Staff Vaccination Policy: consultation, approval and roll out of policy (including requests for exemptions and redeployments).

- Mask Wearing Policy.
- Contractor, Volunteer & Visitor Policy: suppliers and staff notified of policy and associated requirements at NCC sites.
- CVC Sites: risk assessment process to determine which facilities require vaccine passes
- Sub-Delegation in Exceptional Circumstances: approval for automatic sub-delegation of financial delegations in exceptional circumstances, such as a pandemic or natural disaster.

Support for Managers and Staff

- Matrix of business functions, competencies and priorities: to identify gaps in BCPs.
- Staff Skills Register: skills captured to enable redeployment.
- Resources for managers and staff: emailed updates, team meetings, information posted to the intranet, training webinars.
- Sick Leave and Leave Support: leave scenario table, manager guidelines, payroll support for rebates.
- Staff Wellness & Welfare: buddy system, webinars, OCP support.
- Work from Home allowance: approved for eligible staff who are working from home for more than a minor proportion of their work.

Ongoing Management

- RAT Testing Programme: for employees in essential service roles (Three Waters, cemeteries, animal control, animal care team at the National Aquarium).
- Critical Industry/Worker: Close Contact Exemption Scheme qualifies those in critical roles for reduced isolation requirements.
- Covid-19 Case Management: updates to the software application used for H&S to enable management and reporting on positive cases and close contacts.

2.3 Issues

No issues

2.4 Significance and Engagement

N/A

2.5 Implications

Financial

Costs to address risk controls and actions identified for operational risks are included in individual activity budgets.

Cost of internal resources required for business continuity has been absorbed within operational budgets.

Training and ongoing support for BCP development and risk management is provided by internal resource (Risk and Assurance Lead).

Social & Policy

The Risk Policy will be updated in line with risk review. A regional risk group meets regularly to share learnings and identify opportunities to share resources and policy information.

Risk

Strategic risks

In 2021 the ELT reviewed the current strategic risks which have existing controls and actions. At the conclusion of the Council workshops (as outlined above) strategic risks including mitigating actions and controls will be updated.

Operational Risks

The number of operational risks captured in the risk register this quarter has risen from 163 (86 extreme or high) to 174 (88 extreme or high). This increase reflects a rising awareness and capture of risks. A number of risks are overdue for review (and possible retirement). With BCPs reviewed and updated in response to Delta/Omicron, operational support will now return to risk training and risk review.

Project Risks

Project have been excluded from reporting.

Emerging Risks

Initial information gathering for the Three Waters National Transition Unit (NTU) planning has been communicated to staff. This has triggered discussion on job security amongst staff beyond those directly employed in Three Waters roles (who have been guaranteed employment in the new entities). This could further contribute to staff turnover alongside the 'global resignation' and labour shortage. Resignation of the Manager People & Capability could affect morale across the organisation.

A protest against mandates was held in Napier on Saturday 26 February ([Protesters march through Napier CBD: 106 Covid 19 cases in Bay on Saturday - NZ Herald](#)). As protests in major centres grow in size and the time frame increases, there is the risk that more protests are planned in Napier. Ongoing economic impacts of Covid-19 could potentially lead to civil unrest and to increased community welfare needs.

The situation in Russia and the Ukraine could have economic and security impacts in NZ; and could augment mental welfare issues (already heightened by Covid-19) in both the community and at NCC.

Loss of key staff in the City Strategy Directorate could result in delays to the District Plan review and therefore legislative compliance.

Significant decisions related to the Napier Aquatic Centre, Housing and Coastal Hazards could trigger an LTP Amendment resulting in the requirement to reprioritise work across some business units, which could affect our ability to meet legislative requirements in other areas.

2.6 Options

No alternative options are provided in this report.

2.7 Development of Preferred Option

There is no preferred option.

2.8 Attachments

Nil

3. BUSINESS CONTINUITY PLANNING IN RESPONSE TO COVID-19

<i>Type of Report:</i>	Information
<i>Legal Reference:</i>	N/A
<i>Document ID:</i>	1444463
<i>Reporting Officer/s & Unit:</i>	Jane Klingender, Manager Business Excellence & Transformation Adele Henderson, Director Corporate Services

3.1 Purpose of Report

To provide a summary of the Audit and Risk Committee workshop on Business Continuity Planning for Covid-19 held 15 March 2022.

Officer's Recommendation

The Audit and Risk Committee:

- a. Receive the Business Continuity Planning in Response to Covid-19 report dated 25 March 2022.
- b. Note the actions taken for business continuity planning.

3.2 Background Summary

Late November 2021, Napier City Council (NCC) commenced planning for the impact of the Delta and more recently the Omicron variant of Covid-19. Modelling at the time showed that we could be facing a reduction in staff availability of up to 50% due illness, self-isolation, support for family and/or redeployment to community welfare.

A workshop was held with the Audit and Risk Committee and the Executive Leadership Team on 15 March 2022 to update the Committee on actions undertaken in response to the threat of spread of the Delta and Omicron variants (refer to Attachment 1). The Chief Executive provided an update along with Director update for each directorate and Committee members were invited to provide feedback and particularly to identify any blindspots in planning.

The following points were raised:

The response to date reflected the adaptability shown by Council and staff were advised that there is further unpredictability to come and to remain agile.

Good collaboration has occurred between the Hawkes Bay District Health Board and NCC. The Chief Executive advised that she is attending weekly regional meetings and receives updated data twice weekly or more often if required. Currently, based on the most recent modelling, infection rates are predicted to peak at around the beginning of April.

The Chief Executive discussed the welfare response in the community and the effects on households across Hawkes Bay. There are large numbers of individuals and families in Napier and Hastings currently requiring assistance. This number has been increasing quickly and welfare agencies are receiving additional support from public sector agencies and council staff.

Looking ahead, challenges will continue to be infection rates and NCC has planned what services can be reduced in response if necessary to pivot to other required services.

It was noted that council staff are faced with increasing community dissatisfaction and at times bear the brunt of general frustration in our community. While we are committed to service delivery, staff safety and wellbeing is paramount.

With increasing costs and a labour shortage, staff retention is becoming more challenging and the ELT are considering ways to address resourcing issues.

There is a 50/50 split across the organisation between staff working from home and staff working in the community (e.g. providing city services and at facilities). Planning has commenced for return to the office.

It was noted that vaccine pass requirements have been dropped at several Taupō District Council venues:

<https://www.stuff.co.nz/national/300540292/vaccine-pass-dropped-at-several-taup-venues-as-council-relaxes-rules>.

NCC reviews its policy regularly based on Hawkes Bay District Health Board advice and will ease restrictions as soon as it can.

3.3 Issues

The impact of Covid-19 on the global supply chain, including rising costs and the inability to obtain materials, products and services in reasonable time frames is already affecting delivery of projects. The Programme Delivery directorate is actively working with suppliers to manage project variations.

Suppliers have been impacted by Covid-19. Of note is the recycling service at the time of writing this report, with only cardboard recycling being available for collection.

3.4 Significance and Engagement

N/A

3.5 Implications

Financial

People and Capability are working with Payroll on managing leave and rebate applications.

Social & Policy

Refer to attachment 1 for an outline of development of the following:

- Staff Vaccination Policy
- Mask Wearing Policy
- Contractor, Volunteer & Visitor Policy
- Covid-19 Vaccination Certificated (CVC) sites

Risk

Strategic Risk: Council cannot provide acceptable levels of service due to a significant number of staff in critical functions being incapacitated or unavailable over several weeks.

Operational Risk: Business units may not have sufficient staff with the required skills to operate at its minimum acceptable level due to the impact of infection rates. This also includes our ability to service the Regional Emergency Management group requirements, should things escalate.

Emerging Risk: Community trust and confidence in Council may be eroded due to policy decisions, reduced services that may impact satisfaction with the community.

3.6 Options

No alternative options are provided in this report.

3.7 Development of Preferred Option

There is no preferred option.

3.8 Attachments

- 1 2022-03-15 - ARC Workshop Business Continuity Plan Update (Doc Id 1444610)





Audit and Risk Committee Workshop

15 March 2022

BUSINESS CONTINUITY PLANNING AND RESPONSE TO COVID-19

Introduction

Late November 2021 NCC commenced planning for the impact of the Delta and more recently the Omicron variant of COVID-19. Modelling at the time showed that we could be facing a reduction in staff availability of up to 50% due to illness, self-isolation, support for family and/or redeployment to community welfare. As such an action plan was developed based on an all-of-council approach with the following themes:

- Keeping NCC running
- Keeping the city's services running

These two themes were further broken down into three strands:

1. Prevention
2. Preparation (Internal only)
3. During the outbreak

Document Purpose

This document describes the risks identified related to the spread of Delta and later Omicron and the mitigating actions taken in response. The purpose of this document is to provide an update for the Audit & Risk Committee prior to a workshop (scheduled 15 March 2022) where the Committee will have an opportunity raise any questions and provide feedback.

Risks

Strategic Risk: Council cannot provide acceptable levels of service due to a significant number of staff in critical functions being incapacitated or unavailable over several weeks.

Operational Risk: Business units may not have sufficient staff with the required skills to operate at its minimum acceptable level due to the impact of infection rates. This also includes our ability to service the Regional Emergency Management group requirements, should things escalate.

Velocity: This is a measure of how fast an exposure can impact an organisation. The spread of the virus and speed with which staff and community availability decreases is based on the high infection rate of the Omicron variant.

Impact: We have been planning for between 20% and 50% staff unavailability for the next 6 months. Causes of staff unavailability will be due to individuals being ill, self-isolation requirements, family members requiring care, schools being closed and secondment to other duties.

Emerging Risks: The following have been identified as emerging risks related to business continuity planning for COVID-19:

- **Supply Chain (materials, products and services)**
The impact of COVID-19 on the global supply chain, including rising costs and the inability to obtain materials, products and services in reasonable time frames could affect delivery of projects and services. Personal Protective Equipment (PPE) could become difficult to obtain; and some suppliers/contractors could have reduced capacity to support our critical or important functions (e.g. waste management).
- **Civil Unrest & Community Welfare**

A protest against mandates was held in Napier on Saturday 26 February ([Protesters march through Napier CBD: 106 Covid 19 cases in Bay on Saturday - NZ Herald](#)). As protests in major centres grow in size and the time frame increases, there is the risk that more protests are planned in Napier. Ongoing economic impacts of COVID-19 could potentially lead to civil unrest and to increased community welfare needs.

- **Multiple Events**

Currently the focus is on COVID-19 with business continuity planning based on work from home, temporary reduction in levels of service or redeployment of staff. There is the risk that the current focus has diminished planning for other events (such as an earthquake, tsunami, flooding or fire) or multiple events in addition to the current pandemic.

Resources

External

Staff receive regular emailed updates, have been accessing information from websites and attending webinars and online meetings provided by a number of sources:

- Department of Internal Affairs (DIA) - Covid-19 Local Government Response Unit (combined Internal Affairs/Taitaurā) - providing support to Local Government: <https://www.dia.govt.nz/Local-Government-COVID-19-Response>
- Business Central: [COVID-19 Update \(wecc.org.nz\)](#)
- MBIE
- Hawkes Bay Regional Leadership Group (weekly online meeting)– comprised of leads of all main Government agencies, supporting the COVID response (MPI, Health Board, Council, Schools, Maori, Emergency Management, Police)
- Omicron Preparedness (fortnightly meeting) led by Karen Barlett MSD

Internal

Communication internally has been through email from the CE and COVID-19 email account, team meetings and one-one-ones with staff where required (e.g. consultation on policies and requests for exemption).

All information is published to an intranet page on the Source:

http://source.ncc.govt.nz/index.php?option=com_corona&pg=0&Itemid=531

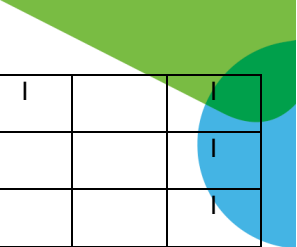
The team shares information through the Teams site: [BCP-Delta Working Group](#)

Stakeholder Engagement

The table below provides an indication of stakeholder engagement for each of the action areas described in the next section.

R= Responsible; A = Accountable; C= Consulted; I = Informed

Action	P&C (incl. H&S)	Risk & Assurance	CMT	ELT	Staff	Contractors	Community	Council
Position Risk Assessment	R	C	C	A	I			I
Staff Vaccination Policy	R	C	I	C	C, I			I



Visitor & Contractor Policy	R	C	I	C	I	I		I
Sub-Delegation in Exceptional Circumstances			I	I				I
Business Continuity Plans	I	R	A	I	C			I
CVC Sites	C	C	R	A, C	I	I	I	I
Manager support (i.e. leave management, staff welfare, staff skills register)	R	C	I	A	I			
Contact management (staff resources, RAT testing, critical worker & case management)	R	C	I	A, C	I			

Actions

Action	Description	Comments
Plan for Business Continuity in Response to COVID-19	<p>Overarching plan based on HBDHB modelling and government's change to suppression strategy.</p> <p>Agreed priorities for business continuity planning are:</p> <ul style="list-style-type: none"> • Safety of staff and the community • Critical services • Community wellbeing • Legislative & regulatory requirements • Resourcing of IMT and Group Emergency Management as required 	Used to initiate response Live document
Communications Plan	<p>Communications themes:</p> <ul style="list-style-type: none"> • Keeping NCC running • Keeping the city's services running <p>These two themes can be broken down into three strands:</p> <ol style="list-style-type: none"> 1. Prevention 2. Preparation (Internal only) 3. During the outbreak <p>Regular updates by Health and Safety team to staff, as well as the Weekly update from Chief Executive to All Staff.</p>	<p>Live document</p> <p>Advise community of any changes to service/facilities, e.g. short-term closures through usual external comms channels.</p> <p>Reactive responses to any media enquiries.</p> <p>Media release only if there is temporary closure of a facility or service.</p>

Action	Description	Comments
CVC Sites	<p>A risk assessment of our Community and Public facing Facilities is triggered when a change of setting occurs in the traffic light systems including the change of phases in Red.</p> <p>With increasing numbers of COVID cases in the community, including the highly transmissible Omicron variant, Napier City Council as of the 14th of Feb, added to its list of facilities that will require people to have vaccine passes for entry.</p> <p>Safety of our staff and community is our top priority. Through a thorough risk assessment process it was determined changing these to vaccine pass facilities is an essential course of action in the current environment.</p> <p>From 14 February vaccine passes are currently required at Taradale Library, i-Site, Par2 Mini Golf, The MTG, BATH Museum Storage, Faraday Centre, Council Customer Services – Dunvegan House. Bay Skate will not be included given it is an outdoor facility and caters to children under 12 and Napier Library now offers a mini library non-CVC service.</p>	<p>Pre-emptive media releases when CVC status of a facility changes.</p> <p>Reactive responses to any media enquiries.</p> <p>The CVC assessment closely aligns with the BCPs of the Facilities</p>
Role-based Risk Assessments	<p>Role-based risk assessment grouping positions according to type of role and the work each role does using the following risk factors prescribed by WorkSafe New Zealand: a) The number of people the employee comes into contact with when carrying out work; b) The degree to which employees are in proximity to other people, and for how long; c) Whether there is a higher risk of infection and transmission within the work environment, compared to the non-work environment; d) The level of interaction with people who are not known to the employee.</p>	
Other Resources for managers and staff	<p>COVID-19 Exposure Decision Flowchart</p> <p>Leave Scenario Table</p> <p>Manager Guidance – COVID disruption</p>	
H&S Action Plan	Reviewed and updated, published to the intranet	
Sub-Delegation in Exceptional Circumstances	Approval for automatic sub-delegation of General Financial Delegation from an officer who is unable to perform their duties (due to being unavailable to provide the delegation themselves) to one of their available direct reports.	

Action	Description	Comments
Business Continuity Plans (BCPs)	Business Continuity Plans (BCPs) updated with COVID lens (i.e. 25-50% staff unavailable across the organisation/community)	See below for further details on BCPs and Appendix 1 for a list of BCPs
Staff Vaccination Policy And Mask Wearing Policy	Policy requires that only workers who are fully vaccinated will be able to carry out work at an NCC workplace or premises P&C have proactively worked with unvaccinated staff to find alternative ways of working. As at 25 February all other staff have provided proof of vaccination.	Policy is effective from 28 February 2022 and will be reviewed in no less than 6 months
Contractor, Volunteer & Visitor Policy	Contractors and volunteers must be fully vaccinated and provide a copy of their vaccine pass as proof. Visitors must show their vaccine pass for entry.	Policy is effective from 28 February 2022
Matrix of business functions, competencies and priorities	List of business functions and priorities used to identify critical functions and any gaps in business continuity planning.	
Staff Skills Register	Staff register of skills so we can redeploy across the organisation as required. Reporting on availability and redeployment.	
Sick Leave and Leave Support	Processes are in place to identify sick leave taken as a result of Covid-19, and any additional discretionary leave that may be required. P&C will be managing the applications for short term absence payments and leave support.	
Supplier BCPs	Managers of key contractors and suppliers responsible for discussion on arrangements to manage COVID impacts.	IT and Asset Management have identified and requested critical service provider BCPs. City Services yet to identify required BCPs.
Manager Support	P&C ran Webinars for Managers and Team Leaders on what to do if staff test positive or identified as close contact. Webinar – Leading your People through Covid Marathon for Managers. Hosted by Umbrella Group Webinar – Remote Working Hack for employees. Hosted by Gillilan Brookes	24 and 25 February 1, 8 and 11 March 23 & 28 February
Staff Wellness & Welfare	Support for Managers & Team Leaders on OCP services Mates4Life Programme Wellness Webinars scheduled 8 March & 11 March H&S are keeping a record of staff who test positive, to manage the return to work process and ensure family & households are taken care of.	

Action	Description	Comments
RAT Testing Programme	Employees identified in essential service roles (3 Waters, cemeteries, animal control, animal care team at Aquarium) will begin weekly rapid antigen testing for the purpose of identifying infected staff early-on.	Implemented 28 Feb Additional positions will be added as considered necessary, with a focus on customer facing staff in the first instance
Critical Industry/Worker	NCC is registered for the Close Contact Exemption Scheme which allows those people in identified critical roles who have been identified as a close contact of a COVID-19 positive case to limit isolation to 7 days and return to work in a bubble of one.	
COVID Case Management	A tab in MySafety is being developed for the management of positive cases and close contacts in our workplace. (March – now implemented and in use)	

Business Continuity Plans (BCPs)

The purpose of the BCP for each business unit is to document the actions to be taken by management and staff of the business unit in response to specific business interruptions. It outlines priorities for restoration of the unit's functions and processes to aid decision-making and action in response to either planned or unplanned business interruptions.

The BCP defines roles and responsibilities (during and outside office hours); and provides guidance on how to activate the BCP and corresponding staff notification. Action Plans for each of the following scenarios are described:

- No access to office due to event e.g. fire/tsunami/earthquake
- Reduced staff due to illness e.g. pandemic
- Business operation closure directed by Central Government/DHB

Each Action Plan is split into three phases and each phase includes actions against time objectives, communications, resources and contingencies:

- Phase 1 – Continuity
- Phase 2 – Recovery
- Phase 3 – Resumption

In 2020 BCPs were updated as a result of the first COVID-19 lock down. Late-2021 a matrix of business functions and priorities and corresponding BCPs was developed. This allowed staff to identify priority functions (based on Criticality and Maximum Tolerable Downtime) that should be addressed in business continuity planning and to identify any gaps. Business Continuity Plans have now been updated based on advice that we could be facing 20-50% staff unavailability. BCPs were prioritised based on the following guidance from Taituarā (12 January 2022):

“The Public Service Departments are being asked to revisit their Business Continuity Plans and we think this is appropriate for local government as well. As a guide, you should work on the assumption of up to 25% of your

workforce being unavailable due to illness during the main outbreak. This will require a focus on keeping those five essential services that were identified in March 2020 up and running. They are:

- *Water services*
- *Solid waste collection*
- *Essential Public transport*
- *Essential Roading repairs*
- *Cemeteries and Crematoria*

You will need to plan on how to keep those workforces either safe from infection, or how you will manage services on reduced numbers, possibly taking staff from other areas, which means deciding what services you might not offer during the acute phase.”

Critical Workers

The definition of Critical Services below was provided by DIA (2 February 2022). This definition has been used to inform planning for BCPs, Staff Matrix of Skills (for redeployment planning), RAT Testing Programme and the Close Contact Exemption Scheme.

Critical Services

What are the critical sectors?

The criteria used to identify critical firms in sectors is whether they provide for:

- *basic human needs (food production, distribution, and sale; accommodation; health services, including services provided for deceased persons);*
- *governance (including government decision making, MIQ and emergency services);*
- *support systems and services (lifeline utilities, transport, critical financial services and social welfare);*
- *maintenance of the above areas.*

A critical worker is in a role identified by an employer within a critical industry that

- *Requires a person with particular skills and*
- *Must be performed in person at the workplace; and*
- *must continue to be performed to:*
 - *Prevent an immediate risk of death or serious injury to a person or animal; or*
 - *Prevent serious harm (social, economic or physical) to significant numbers in the community*
- *A change in Government rules associated with Critical workers is now available and the isolation reduction in requirements have been noted*

APPENDIX ONE: BUSINESS CONTINUITY PLANS

Business Continuity Plans have been reviewed and updated with COVID-19 lens.

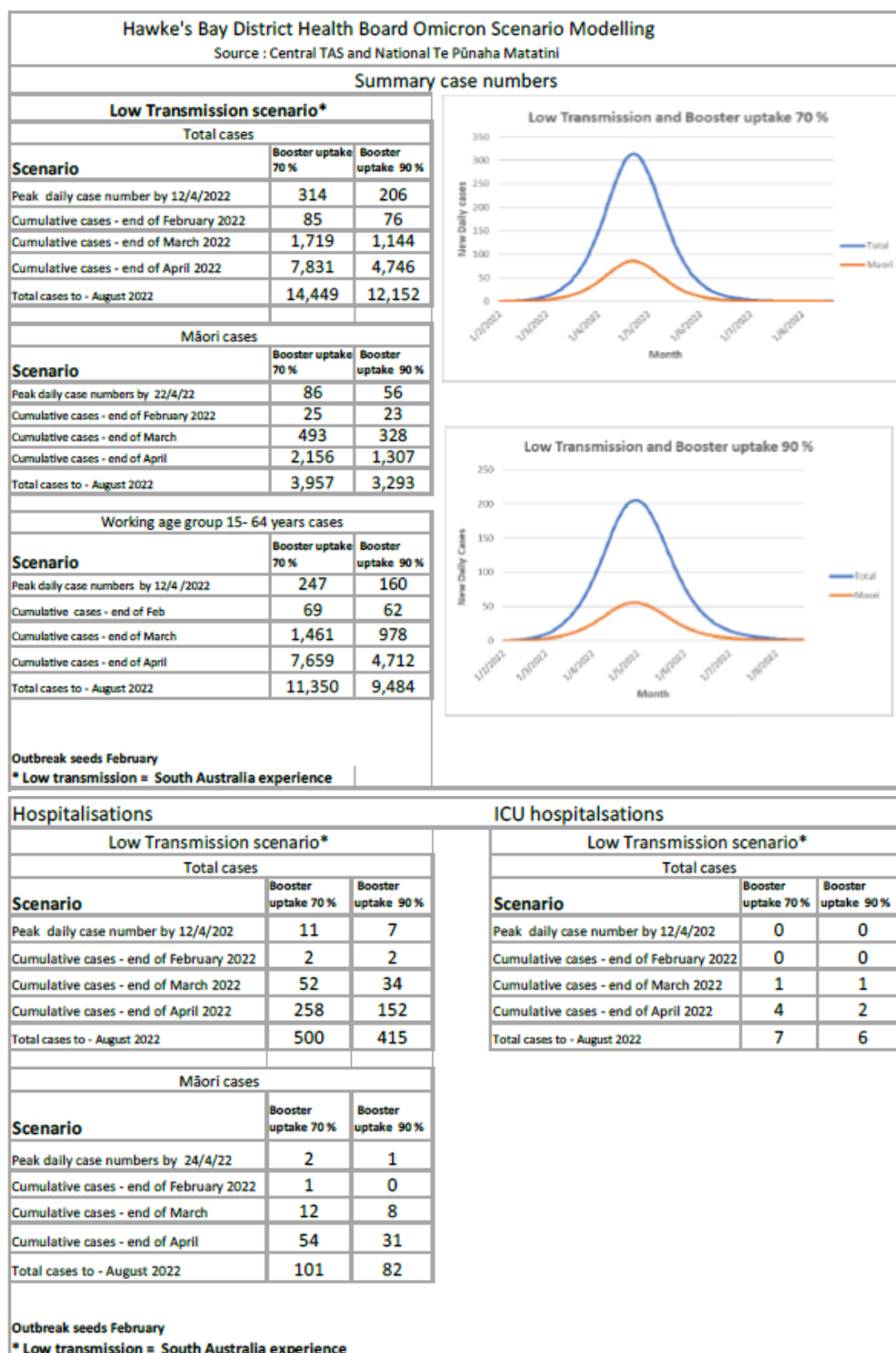
Directorate	Business Unit/Function	Status
City Services	Accounts	Published
	Operations 3 Waters	Published
	Animal Control	Published
	Reserves & Playground Maintenance	Published
	Sexton Team	Published
	Building Maintenance	Published
	Sportsground Operations	Published
	City Cleaning	Published
	Lagoon Farm/Depot	Published
	Mobile Garden Maintenance	Published
	Public Gardens & Nursery	Published
City Strategy	City Development	Published
	Policy Planning	Published
	Strategic Planning	Published
	Urban Design	Published
	Resource Consents	Published
	Economic Development	N/A
	Regulatory Solutions	Published
	Building Consents	Published
Communications & Marketing	Communications & Marketing	Published
Community Services	Napier Municipal Theatre	Published
	BaySkate	Published
	Napier Aquatic Centre	Published
	Community Services Programme	N/A
	MTG	Published
	Faraday Centre	Published
	National Aquarium	Published

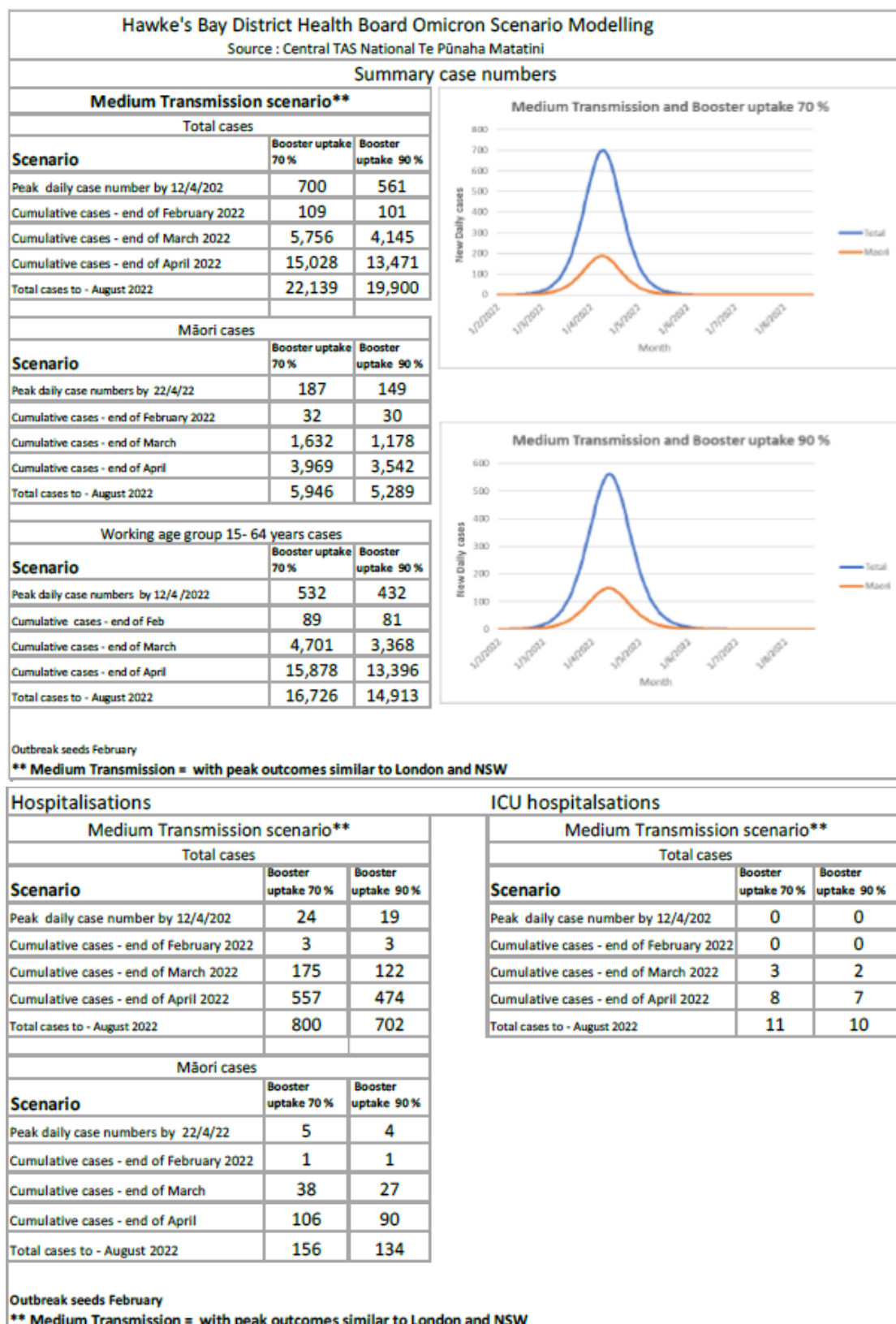
Directorate	Business Unit/Function	Status
	War Memorial	Published
	Emergency Management	N/A
	I-SITE/Par2	Published
	Kennedy Park	Published
	Libraries	Published
	McLean Park	Published
Corporate Services	Property	Published
	Finance	Published
	Payroll	Published
	Creditors	Published
	Debtors	Published
	Banking	Published
	Rates	Published
	Treasury	Published
	Management Accounting	Published
	Information Technology	Published
	Business Excellence and Transformation	Published
Infrastructure Services	Building Assets	Published
	Parks, Reserves and Sportsgrounds, Cemeteries and Public Toilets	Published
	Transportation	Published
	Environmental Solutions	Published
	3 Waters Reform	Director Infrastructure to confirm BCP required
	Asset Intelligence	Director Infrastructure to confirm BCP required
	Water Strategy	Published
People & Capability	People and Capability	Completed – final review
	Health & Safety	Completed – final review
Program Delivery	Design & Drafting	Published
	Project Management	Published

Directorate	Business Unit/Function	Status
	Contract Management	Published
	Design & Projects	Published
Te Waka Rangapū	Te Waka Rangapū	In progress

APPENDIX TWO: HAWKES BAY DISTRICT HEALTH BOARD MODELLING ON TIMING AND FORECASTED IMPACT

The following HB Omicron modelling provided by Keriana Brooking was received 9 February 2022.







APPENDIX THREE: DIRECTOR SUMMARY OF BCP

Corporate Services BCP Summary

Business Continuity is an important consideration of this Directorate, due to the significant impact to the wider Council if services are not able to be provided. Our key areas of focus are payroll to staff and suppliers, and IT support to the business. Staff have been operating in bubbles since early in the pandemic as a risk mitigation. Staff have been operating from home under the Red Traffic light framework where possible and practical.

Key IT staff have been operating under a bubble system, with some staff required on site to provide hardware requirements and ensuring that our network needs are being met.

Banks were contacted as part of our BCP as our worst-case scenario if we had to roll the previous pay if all staff were unavailable to process timesheets.

Software suppliers were contacted to provide backup support to staff in the event that key staff were unavailable.

The resilience of after-hours services has been strengthened over the last few years for IT Services through external providers.

Cross training of staff both in finance and in IT have ensured that we have good levels of staff resilience with a 30-50% scenario of staff being unwell at one time for key services with a matrix of tasks and staff knowledge being established.

Significant investment has been undertaken to increase the number of laptops to enable staff working from home has been a focus of the team over the last 2 years. An RDS farm was established in 2020 to provide a platform for staff working from home.

City Services BCP Summary

Business continuity is critical to City Services as we have service levels and critical activities that must be maintained. The key focus was to split teams and reduce contact and interaction while increasing the use of PPE gear and cleaning. Key teams were moved to separate locations to operate from. Barriers, wipes and disinfectant bottles issued to plant. Office and lunch areas split and movement of external visitors and contractors limited and checked for status. One of the key requirements was to communicate the changes as they happened via the team leaders and H&S teams. Explaining the requirements and policy changes and their impacts making any additional changes as we got feedback. The BCP allows for additional steps as risk increases, communicating and implementing that successfully via meetings and clear documentation. The key focus was employee welfare, while maintaining the service levels. Identifying and communicating changes in service levels should risk or staff resource require a change to service. Our existing systems assist greatly in identifying the recovery and getting back to full staff and service. Working from home is not an option for much of the hands on services so other steps like RAT testing, separation, mask wearing and care for yourself and team members are some of the key tools utilized.

Infrastructure Services BCP Summary

Infrastructure Services has prepared BCPs for Building Assets, Parks, Reserves, Sportsgrounds, Cemeteries and Public Toilets, Environmental Solutions and Water Strategy. All BCPs focus on continuity of critical services. Three waters, transportation and cemeteries are considered critical services and are focused on being enacted

when interruptions to normal operations occur. Staff are being upskilled where required to ensure appropriate cover for services at locations such as the milliscreen. Teams are working together with their service providers including the Depot and the road maintenance contractor to ensure that each are aware of the constraints that are being presented as Omicron becomes more prevalent and to ensure a minimum level of service i.e. burial still taking place and safety matters being addressed both in the transportation and 3 waters network. Not critical matters have been identified and these will not be undertaken if there is insufficient resource i.e. general maintenance may be deferred. The Waste Team are working with Hastings District Council and the contractor and working through the scenarios of reduced services and ensuring that these are communicated with internal and external customers. Preparation of fulfilling environmental functions are being done in advance where possible and working with off site with contractors where appropriate is proposed. Non critical services will resume when the BCP is deactivated. The 3 Waters BCP requires comprehensive communication, ensures non critical maintenance and capital works will not be undertaken, and like other critical services has plans in place to work with contractors to ensure continuity of service. The risk to staff within the infrastructure teams is minimised by the staff and contractor vaccination policy and government guidelines including mask wearing, hygiene practices and RAT testing.

Community Services BCP Summary

Due to the largely customer facing function of the Community Services Directorate, the facilities are continuing to operate however are having to adapt to operate under vaccine pass mandates and reduced staffing levels in some areas in accordance with the facilities' BCPs. Those staff that have been able to work from home, are working from home. The Community Strategies team have split into two teams and alternate weekly working from home and from the office. The team has moved its community facing activities (consultation engagements and events) to online platforms or is pushing these out to when we are likely to return to business as usual.

With the exception of a scaled-down Napier Library service provided from the Century Theatre Foyer, all facilities require all eligible customers and visitors to produce vaccine passes before entering the facility. A number of staff are isolating due to having the virus or being household contacts which is impacting service delivery in some areas. Businesses are adapting by drawing on the casual pool of staff or by removing some services temporarily. Some staff have been identified as critical (e.g. animal welfare staff at the Aquarium) and are being tested on a regular basis using Rapid Antigen Test (RAT) kits. Kits are being provided more widely to Community Services facility staff and staff working in the community (e.g. tenancy coordinators).

City Strategy BCP Summary

The City Strategy Directorate has developed BCPs for Building Consents, Regulatory Solutions (incorporating, customer services, resource consents, environmental health, liquor licensing, parking, compliance, and administration) and City Development (policy and urban design & renewal). The focus for the directorate is on business continuity while also managing the team environment and maintaining the team aspect by allowing those that need to be working in the office setting to do so in a safe and managed way.

The Customer Services Team are able to operate the service center on Hastings Street under the CVC process, with the team being split and rostering week about for running the service center and managing the phone, email and facebook traffic by staff rostered to work from home.

4. SENSITIVE EXPENDITURE - MAYOR AND CHIEF EXECUTIVE

Type of Report:	Procedural
Legal Reference:	N/A
Document ID:	1439112
Reporting Officer/s & Unit:	Caroline Thomson, Chief Financial Officer

4.1 Purpose of Report

To provide the information required for the Committee to review Sensitive Expenditure of the Mayor and Chief Executive for compliance with Council's Sensitive Expenditure Policy.

Officer's Recommendation

The Audit and Risk Committee:

- a. Receive the 31 December 2021 quarterly report of Sensitive Expenditure for the Mayor and Chief Executive and review for compliance with the Sensitive Expenditure Policy.

4.2 Background Summary

The Sensitive Expenditure Policy approved by the Senior Leadership Team on 17 September 2019 requires a report of all sensitive expenditure by the Chief Executive and by the Mayor to Audit and Risk Committee meetings (clauses 6.3 and 6.4). The policy also states that the expenditure items will be reviewed by the Chairperson or the Deputy Chairperson of the Audit and Risk Committee for compliance with this policy.

4.3 Issues

No issues

4.4 Significance and Engagement

N/A

4.5 Implications

Financial

N/A

Social & Policy

All sensitive expenditure transactions for the quarter ended 31 December 2021 are compliant with Council's Sensitive Expenditure Policy.

Risk

N/A

4.6 Attachments

- 1 Mayor sensitive expenditure report for the quarter ended 31 December 2021 [↓](#)
- 2 CE sensitive expenditure report for the quarter ended 31 December 2021 [↓](#)

Mayor Sensitive Expenditure

Attachment B

Report for Audit and Risk Committee Meeting

Transactions processed from 1 October 2021 to 31 December 2021

Transaction Date	Transaction Source	Supplier	Value	Details in Ledger	Compliant with Policy
Entertainment					
13/12/2021	AP	Café DMP	\$ 168.00	Catering for volunteers lunch	✓
Total Entertainment			\$ 168.00		
Mayors Travel & Accommodation					
30/09/2021	AP	Orbit Travel Wellington	\$ 185.76	Air travel Air NZ Wise Kirsten Ms NPE To WLG - Rural & Provincial Conference	✓
30/11/2021	AP	Orbit Travel Wellington	\$ 218.35	Accommodation Wellington Wise Kirsten Ms WLG - Rural & Provincial Conference	✓
9/12/2021	AP	Orbit Travel Wellington	\$ 560.70	Accommodation/Travel Air New Zealand Kirsten Wise NPE - Wellington trip Dec - 3 Waters Plenary group meeting with Ministers	✓
Total Mayors Travel & Accommodation			\$ 964.81		
Conferences			\$ -		
Total Conferences			\$ -		
Total For Quarter			\$ 1,132.81		

Transaction Source key:

EC	Transaction approved through expense claim process
CC	Transaction processed through NCC's corporate card
AP	Transaction approved through normal purchasing & payables process

Chief Executive Sensitive Expenditure

Report for Audit and Risk Committee Meeting

Transactions processed from 1 October 2021 to 31 December 2021

Transaction Date	Transaction Source	Supplier	Value	Details in Ledger	Compliant with Policy
CE Travel & Accommodation					
30/09/2021	AP	Orbit Travel Wellington	350.21	Air travel Air NZ Rotorangi Steph NPE To CHC - Taituarā Conference (postponed to May)	✓
30/09/2021	AP	Orbit Travel Wellington	204.50	Travel/Accommodation Wellington Rotorangi Steph WLG - Rural & Provincial Conference	✓
Total CE Travel & Accommodation			\$ 554.71		
Other operating expenditure					
22/12/2021	AP	Internal catering	217.39	ELT breakfast held Tuesday 21st December 2021	✓
Total Other operating expenditure			\$ 217.39		
Total For Quarter			\$ 772.10		

5. INTERNAL AUDIT: BUILDING & RESOURCE CONSENTS REVIEW

<i>Type of Report:</i>	Operational
<i>Legal Reference:</i>	Local Government Act 2002
<i>Document ID:</i>	1440724
<i>Reporting Officer/s & Unit:</i>	Caroline Thomson, Chief Financial Officer

5.1 Purpose of Report

To table to the Committee the internal audit on Building and Resource Consents undertaken by Council's internal auditors, Crowe.

Officer's Recommendation

The Audit and Risk Committee:

- a. Receive the report from Crowe titled 'Building & Resource Consents Review'.

5.2 Background Summary

Napier City Council is a significant employer serving the Napier Community. Council has a responsibility to ensure that:

- It maintains good and effective governance: this includes financial responsibility, compliance and a good employer.
- It identifies and mitigates risks to both Council and staff. This necessarily extends to the health and safety of all staff.
- Appropriate policies, procedures, practices and controls are in place and complied with.
- Legislation and contractual arrangements are complied with.

Council continues to monitor and review its compliance through its Internal Audit programme.

5.3 Issues

This audit focussed on the areas of operations, finance and fraud and corruption within the building consents and resource consents areas of our business. Overall, Crowe found that we have good controls, processes and procedures in place.

There were two recommendations that are considered high priority:

- Hazardous Activities and Industries List (HAIL) information sharing to regional council, and
- Review of IT access controls for the building and resource consents systems.

The report provides a clear action plan on how to deal with identified performance gaps.

Attachment A contains detailed findings and practical recommendations for improvement across the identified areas together with management actions for the 2 high risks, 5 medium risks and 1 process improvement identified.

5.4 Significance and Engagement

N/A

5.5 Implications

Financial

N/A

Social & Policy

N/A

Risk

N/A

5.6 Attachments

- 1 Internal Audit - Building & Resource Consents Review by Crowe [↓](#)



Napier City Council

Internal Audit – Building & Resource Consents Review

January 2022

Audit / Tax / Advisory

Smart decisions. Lasting value.

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1. Executive Summary

1.1. Scope and objectives

The objectives of this assignment were to review the Napier City Council's ("NCC's" or the "Council") policies, procedures, and controls over the operational and financial processes and the management of fraud and corruption risks across the building and resource consent processes. Our approach was to review key control criteria over resource and building consents covering the following areas (refer to Appendix 1 for more detail):

- Operations
 - Team Structure/Processes
 - Operational Procedures
 - Complex Consents
 - Resource Consents Specific
- Finance
 - Billing Information
 - Revenue Collection
- Fraud and Corruption
 - Fraud Risk Assessment
 - Council Policies
 - Inducements and Pressure
 - Fraud Monitoring
 - Segregations of Duty
 - IT Systems Access Controls

The review was conducted primarily by applying discussion, observation and testing on a sample basis. Our review resulted in 8 findings with risk ratings of high and medium. A summary of the findings can be found under point 1.3 below.

1.2. Conclusion

Overall, we note that NCC has good controls and processes in place over the management of building and resource consents with a good level of management support across a number of the key resource and building consent processes.

We have however made a number of recommendations for improvement to current operational processes to ensure effectiveness of both the building and resource consents operations.

The key findings and recommendations raised are the following:

- The Council has obligations to share information it has regarding hazardous activities and industries with the Hawke's Bay Regional Council. There are currently no formal protocols and procedures in place with regard to meeting these obligations. Further detail and background is provided in Section 1.4 below.

- IT systems access rights for Building and Resource Consents staff for Magiq and Alpha One should be reviewed to ensure they are appropriate.
- It should be ensured that policies and procedures for processing Resource Consents and for managing conflicts of interest that arise in the processing of resource consents are fully documented and kept up to date.

It should be ensured that formal agreements are in place with external contractors who process consents on behalf of the Council.

1.3. Summary of findings

Our review identified 2 high risk findings 5 medium risk findings and 1 low risk finding. More detail on the risk rating scale is provided in the table in Appendix 3.

Indicator	Risk ratings	Findings
	High risk	2
	Medium risk	5
	Low risk	-
	Process improvement	1

This report is written on an exceptions basis, however a high-level summary of observations is included in Appendix 1. Detailed findings and recommendations are included in Section 2 where actions are required.

1.4. Background on Hazardous Activities and Industries information requirements

The following background is relevant to the two findings (rated High) with respect to the Hazardous Activities and Industries information management.

- The Resource Management Act 1991 (RMA) prescribes the functions of local government for the management of natural and physical resources under that Act. The Council has the following function under the Act: “the control of any actual or potential effects of the use, development, or protection of land, including for the purpose of ... the prevention or mitigation of any adverse effects of the development, subdivision, or use of contaminated land (s.31(1)(b)(iia))”. In addition, the Hawke’s Bay Regional Council has the following function under the Act: “the investigation of land for the purposes of identifying and monitoring contaminated land (s.30(1)(ca))”

We note the Council has other relevant obligations under various regulations and legislation including the National Environmental Standard for Assessing and Managing Contaminants in Soil to Protect Human Health 2012, the Local Government Official Information and Meetings Act 1987, the Building Act 2004, Hazardous Substances and New Organisms Act 1996 and the Health Act 1956 to provide land use information. We have not attempted to list here an exhaustive set of requirements, rather to illustrate that the Council has a responsibility to manage and make land use information accessible subject to various mechanisms under various legislation.

- Specifically, the National Environmental Standard (“NES”) places the onus on territorial authorities to provide on request up-to-date information about land, so a person can determine whether or not the NES is applicable. Access to external information and capturing and managing information internally is therefore an important component to successfully implementing the NES.

- In practice and in accordance with its function under the Resource Management Act 1991, the Hawke's Bay Regional Council maintains an authoritative HAIL database (Hazardous Activities and Industries List) identifying properties where information is held (by the Council, the Hawke's Bay Regional Council, or both) regarding current or past land-uses that have the potential to contaminate land. Land-uses that have the potential to contaminate land are outlined in the Ministry for the Environment's Hazardous Activities and Industries List (HAIL).
- The Napier City Council also makes HAIL related information available to the public directly, for example via LIMs, PIMs, under the NES and in response to public enquiries.
- Effective information sharing between the Napier City Council and the Hawke's Bay Regional Council, and therefore the public via the searchable HAIL Register, is required to ensure that each entity can fulfil their statutory responsibilities.

We referred to the following guidance on HAIL and information in relation to our findings and recommendations:

- Ministry for the Environment. 2012. *Users' Guide: National Environmental Standard for Assessing and Managing Contaminants in Soil to Protect Human Health*. Wellington: Ministry for the Environment. Referred to in this report as the "NES" or "NES Guide".
- The Contaminated Land Management Guidelines No: *Classification and Information Management Protocols*. 2006. Referred to in this report as the "Information Sharing Guide". Note: While the guidelines were published more than 14 years ago, they are still referenced and made available on the Ministry for the Environment's website and the principles of information management remain valid.

1.5. Basis and Use of this Report

This report has been prepared in accordance with the scoping document dated June 2021 and subject to the limitations set out in Appendix 4 - Basis and Use of the Report.

2. Results and recommendations

2.1. HAIL information sharing to regional council		Rating of finding: High
Findings:	Recommendations	Agreed Management action(s)
<p>Background</p> <ul style="list-style-type: none"> Refer to the Executive Summary - Background (s1.4) <p>Agency protocols for sharing information</p> <ul style="list-style-type: none"> The Ministry for the Environment ("MfE") NES and Information Sharing guides recommend establishing communication protocols between agencies that clearly set out roles and responsibilities, particularly arrangements for database access between agencies and the responsibility for retention of records and updating of information. There are no agreed documented protocols for the sharing of HAIL related information between the NCC and the Hawke's Bay Regional Council ("HBRC"). The MfE NES and information guides note the requirement for effective inter-agency information sharing to ensure that each agency can satisfy its respective obligations. <p>Procedures</p> <ul style="list-style-type: none"> There are no documented Council procedures for sharing Hazardous Activities and Industries List (HAIL) related information with the HBRC. There is reliance on a single individual, their knowledge of HAIL related processes and their relationship with the HBRC. In the absence of documented procedures for the sharing of information with the Regional Council, we observe the following risks: <ul style="list-style-type: none"> There is increased risk that the HBRC is not provided HAIL related information on a consistent and timely basis. The NES guide notes that Regional Council's 	<p>Agency protocols for sharing information</p> <ul style="list-style-type: none"> As per the Ministry for the Environment guidelines, protocols should be agreed with the Hawke's Bay Regional Council on sharing information. Including: <ul style="list-style-type: none"> notification of applications submitted to the NCC for permits or consents, and the transfer of relevant information, for sites that fall within the HAIL or otherwise use or store hazardous substances; information on hazardous substance spills or unauthorised releases that comes to the attention of NCC staff; other information that might come to the attention of NCC staff that indicates actual or potential site contamination; and applications for resource consents, subdivision consents or district plan changes in circumstances where such changes might affect the HAIL Register. In particular, if the NCC recognises that a zoning change or consent application applies to a site on the register, it should notify the HRC so that the regional council can examine and update its register, as appropriate. The protocols for sharing information should include relevant disclaimers (refer to the MFE guidance) and be reviewed by legal experts. <p>Segregation of duties</p> <ul style="list-style-type: none"> We specifically note that that notification of relevant applications to the Regional Council at the lodgement stage is important. This ensures clarity of roles / responsibilities and effective segregation of duties. Such notification means the Regional Council therefore has the ability to promptly update the HAIL Register and follow up any consenting requirements it may have. This reduces the risk that HAIL related information is accidentally, or deliberately, not provided to the Regional Council and included in the Register. 	<p>Actions</p> <p>Team Leader Planning & Compliance (TLP&C) will engage with HBRC representative to confirm a process and contact.</p> <p>Team Leader Regulatory Administration (TLRA) will develop a procedure in conjunction with TLP&C. Procedure will include advising HBRC, NCC GIS and NCC Records staff.</p> <p>Responsible person: TLP&C and TLRA</p> <p>Date of implementation: 1 July 2022</p>

Building & Resource Consents

Napier City Council

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<p>should be notified of potentially HAIL related information as soon as it is received.</p> <ul style="list-style-type: none">○ There is increased risk that staff within other Council areas (for example the Council's Property team) may become aware of relevant information on properties in relation to the HAIL and the Regional Council is not notified. This is an awareness issue, as well a lack of procedures to follow in the event HAIL related information relating to a property is identified.○ There is increased risk that procedures do not comply with statutory obligations or are not effective due to the limited ability for internal review of the adequacy of procedures.	<p>Procedures</p> <ul style="list-style-type: none">• The NCC should establish internal procedures for sharing information with the Hawke's Bay Regional Council (and other agencies). These should include the Council's statutory requirements, staff responsibilities, and the systems and processes to hold, evaluate and release information.	
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2.2. Policies and Procedures not documented – Resource Consents		Rating of finding: Medium
Findings:	Recommendations	Agreed Management action(s)
<p>The resource consents team should have documented procedures in place with respect to application and financial processing to ensure completeness, accuracy and consistency in the consent processing practices.</p> <p>During our audit, we noted that there are no procedures for application processing or procedures for financial processing of consents for resource consents. There is currently a reliance on verbal communication and outdated procedures.</p> <p>Outdated and undocumented procedures can lead to an inconsistency in application processing and erroneous financial reporting.</p>	<p>We recommend that the resource consents team should ensure procedures are documented for application processing and finance related matters. In particular the following procedures should be addressed:</p> <ul style="list-style-type: none"> • Procedures that have not been updated to reflect the new operating system used. • Version control of templates and changes that are to be made • Applications moved to external consultants for processing • Invoicing • Credit notes • Refunds 	<p>Actions</p> <p>Procedures will be reviewed and developed where necessary I.E., s88 procedure.</p> <p>Template version controls will be implemented and only accessible through the NCC internal intranet landing page.</p> <p>All procedures will be reviewed against what we have, what requires updating and what needs to be developed. All procedures will be created in Promapp and will be accessible through the NCC internal intranet landing page.</p> <p>Responsible person: TLRA</p> <p>Date of implementation: 1 July 2022</p>

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2.3. Insufficient review of IT Access Controls – Building and Resource Consents		Rating of finding: High
Findings:	Recommendations	Agreed Management action(s)
<p>During our audit we reviewed access rights of Building and Resource consents staff to the Magiq financial and operating system and the Alpha One building consents system. We noted the following:</p> <ul style="list-style-type: none"> We reviewed the Magiq access rights of a selection of staff across both the Building and Resource Consent teams and noted that whilst all staff had the access required to undertake their roles, rights also included access to other modules in Magiq that they did not know or were not used to perform their duties. We noted that Building and Resource Consent Administrators are able to apply credit notes against customer accounts. At an operational level, only Finance team members have the authority to apply credit notes. Our understanding is that the user roles cannot be amended to prevent building and resource consent administrators from processing credit notes. <p>During our review we noted that 3 Building Consent Administrators had issued credit notes with a total value of \$92k.</p> <p>There are currently no reports of credit notes generated for review.</p> <ul style="list-style-type: none"> In one case we noted that the access rights had not been changed for a staff member who changed roles from a resource consent administrator to a resource consent planner. The Alpha One application is the core system used by the building consent team for processing applications. During our review, we noted that staff are able to enter and amend time recording entries made by other team members (i.e. increase or reduce chargeable time recorded on a consent). 	<p>We recommend the following:</p> <ul style="list-style-type: none"> A review of the user profiles and access rights for the Building and Resource Consents teams in Magiq should be undertaken to ensure staff have access right granted on a needs basis. Modules or functions that are not required should be removed. Periodic reviews of individual user access rights (at least annually) should be undertaken to ensure that individual access rights remain appropriate. A reassessment should be undertaken to determine whether credit note processing authorities can be removed from the user roles given to Building and Resource Consent Administrators. If rights cannot be removed that a report on credit notes issued is generated on a regular basis (e.g. monthly) and reviewed to ensure the validity of credit notes issued. Access rights in Alpha One should be reviewed to determine whether the ability for staff members to edit or enter time records for other individuals can be removed. 	<p>Actions</p> <p>Review of access will be undertaken between the Team Leaders in conjunction with the IT department to make necessary changes and amendments.</p> <p>12 monthly reviews of access will be implemented.</p> <p>In Magiq invoicing, the access rights cannot limit access to credit notes. The finance team will implement a month end review of credit notes to confirm processes are being followed.</p> <p>Regarding Alpha One, this is a system used by multiple Councils. We will discuss a development request with the supplier.</p> <p>Responsible person: TLRA (for resource consents), Accounting Manager (for credit notes), Manager Building Consents (for Alpha One)</p> <p>Date of implementation: 1 March 2022</p>

2.4. Formal sign offs not evidenced in the Resource Consents decision reports		Rating of finding: Process Improvement
Findings:	Recommendations	Agreed Management action(s)
<p>For transparency and accountability purposes the decision report should have the planner's and decision maker's name and signature evidenced.</p> <p>From our sample testing, one of the resource consent applications did not include the name of the planner.</p> <p>The Resource Consents team leader confirmed that the planner for this application was an external consultant. External consultants are not provided with systems access to sign off applications electronically and consequently the planning stage is signed off by an Administrator.</p> <p>However, we note the original final consent documentation is signed by the planner and stored on the Council's records management system. Potential risks that may arise through a lack the council might face:</p> <ul style="list-style-type: none"> As issues regarding consents can arise after several years, having proper records with detailed accountability and traceability will help the Council. This case was assigned to an external consultant via email. Email records may be difficult to retrieve if an issue were to arise after an extended period of time. Having all information documented in appropriately an assist in retrieving information at a future date. 	<p>We recommend that the resource consents team should always ensure that the planner's signature and name is documented in the decision report. This formalised documentation will assist in providing accountability and traceability regardless of the time that has lapsed.</p>	<p>Actions</p> <p>External Consultants are named on the decision and report documentation and sign the final documents released to the customer.</p> <p>Amend MagiQ Overseer field to include multiple External Consultants with the name of each consultant.</p> <p>Amend the current resource consent workflow and procedure for signing of decisions and reports to go through the Secured Signing platform which will create an audit record of the signing of the decision by the responsible planner and the delegated authority.</p> <p>Responsible person: TLRA</p> <p>Date of implementation: 1 July 2022</p>

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2.5. Insufficient revenue controls – Building and Resource Consents		Rating of finding: Medium
Findings:	Recommendations	Agreed Management action(s)
<p>Revenue reconciliations</p> <ul style="list-style-type: none"> The progress of building and resource consents is monitored throughout the process by the administrators and the Team Leader. However, no formal (documented) periodic reconciliations are performed by the Administrators to evidence that all resource applications lodged have been billed (i.e. ensuring the accuracy and completeness of the resource consents revenue). <p>Other revenue controls</p> <ul style="list-style-type: none"> During our walkthroughs and discussions with both the building and resource consent administrators, we noted that once they have created invoices to be issued to the customers on Magiq, there is no review undertaken prior to these invoices being issued. We performed a review over the debtors listing from 1 July to 6 December 2021 and noted the following: <ul style="list-style-type: none"> 225 invoices had been deleted the same day the invoice was created due to errors identified (this includes all service lines across the Council); and 37 invoices were reversed after posting date and an updated invoice was subsequently reissued by the building consent administrators totaling \$92,329.42. Within the building consent department, Alpha One is used to record the time spent and other charges for each application in support of the Magiq invoice being created. Once a Magiq invoice has been sent to the customer, the charges against each applicant are able to be edited, removed or added to. This increases the risk of incomplete data should a charge be changed and where a customer attempts to challenge the charges allocated. 	<p>Revenue reconciliations</p> <ul style="list-style-type: none"> We recommend a monthly review of applications lodged and not yet billed by Administrators, to ensure that building and resource consents revenue is complete and accurate. The monthly reconciliation should be documented. <p>Other revenue recommendations</p> <ul style="list-style-type: none"> We recommend the implementation of a review process among the administrators to improve the efficiency (by decreasing erroneous invoicing) and accuracy of the invoicing process. This may be in the form of one administrator processing the invoice and a second administrator reviewing and issuing the invoice. We recommend the NCC investigate the ability to use exception reporting from Alpha One data which would identify if any changes had been made to applications after the date the invoice has been issued and reviewed on a monthly basis. This review should be evidenced by way of signature and dated by the reviewer. 	<p>Actions</p> <p>In both resource consents and building consents, staffing resources are limited and we consider the benefits gained by fewer errors would be outweighed by the additional staff time. Therefore, a two-step invoicing process is considered inefficient. However, we acknowledge the importance of picking up errors and commit to finding ways to check and reduce erroneous invoicing.</p> <p>Resource Consents to implement a monthly report of applications accepted and invoiced.</p> <p>Building Consents will work with the finance and IT teams to create reconciliations between Magiq and Alpha One, and will also investigate an API to bring invoices from Alpha One automatically into Magiq to reduce errors and discrepancies.</p> <p>Responsible person: TLRA (for resource consents), Manager Building Consents (for Alpha One)</p> <p>Date of implementation: 1 April 2022</p>

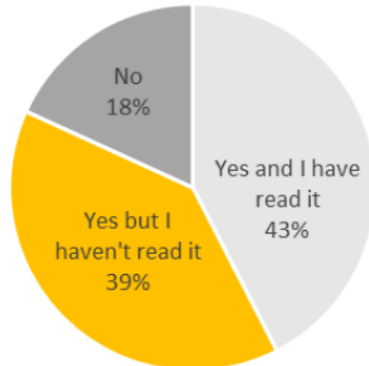
2.6. Agreements with external consultants – Resource Consents		Rating of finding: Medium
Findings:	Recommendations	Agreed Management action(s)
<p>The resource consent team should have a valid agreement with external consultants in place (including detailed terms and conditions). The resource consents team uses four external service providers for application processing. However, during our review we noted the following:</p> <ul style="list-style-type: none"> Two external contractor agreements were not provided for our review One external contractor agreement which was effective from 14 December 2020 does not state the expiry of the agreement. (Sage Planning HB Ltd) One external contractor agreement does not contain terms and condition <p>A number of risks arise where formal agreements are not in place, in particular where there is no formality over liability and indemnity insurance requirements for contractors.</p>	<p>We recommend that the Resource Consents team should have valid agreements in place with external service providers. The agreement should have detailed terms and conditions which include specific clauses relating to liability and indemnity insurance requirements for contractors.</p>	<p>Actions</p> <p>Contracts with all external providers will be reviewed and agreed</p> <p>Contracts to be entered into the NCC Contracts Register.</p> <p>Responsible person: TLP&C and TLRA</p> <p>Date of implementation: 1 April 2022</p>

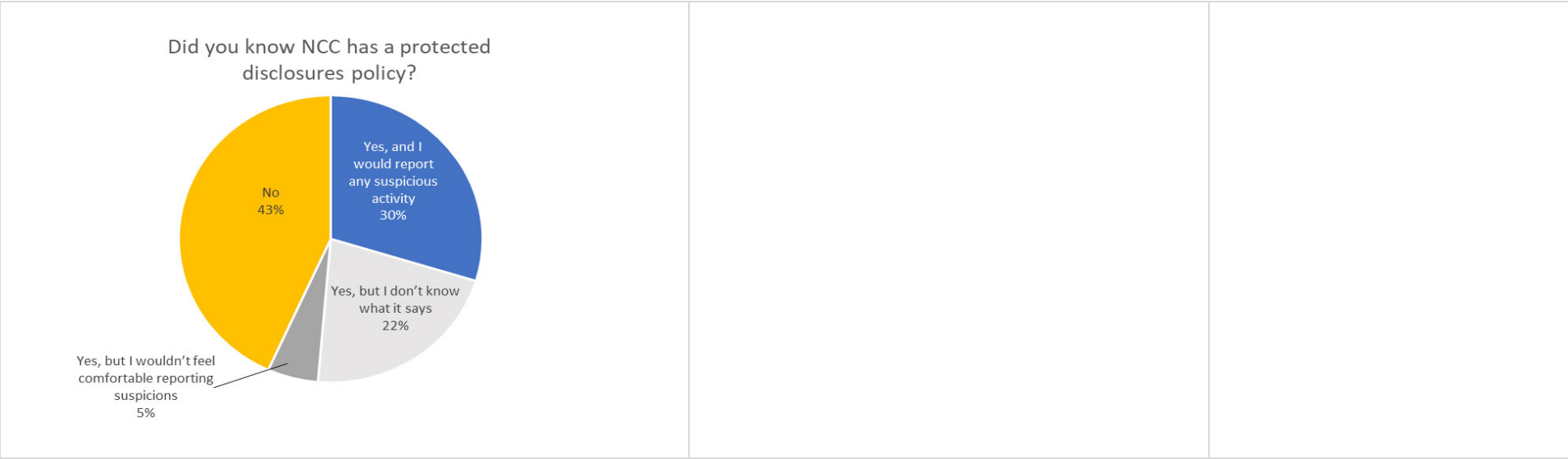
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2.7. Conflict of interest – Resource Consents		Rating of finding: Medium
Findings:	Recommendations	Agreed Management action(s)
<p>The Council has a Conflict of Interest Policy which details obligations and expectations where conflicts arise.</p> <p>The policy notes that the processing of building and resource consents are both areas where conflict of interest risks arise.</p> <p>The Building Consents department also has documented procedures and a conflict of interest register in place which includes details of the conflict and documented actions approved to manage the conflict (with details of the approver provided).</p> <p>The Resource Consents team has no such procedures in place and does not maintain any documented records although the Resource Consents team leader confirmed that conflicts are handled as they arise.</p>	<p>To meet the expectations of the OAG's Good practice guide: <i>Managing conflicts of interest: Guidance for public entities</i> we recommend documenting and adopting procedures for dealing with conflicts of interest that cover the processes for:</p> <ul style="list-style-type: none"> identifying and disclosing conflicts of interest (primarily the responsibility of the director or employee concerned); and deciding what action (if any) is necessary to best avoid or mitigate any effects of the conflict of interest (primarily the responsibility of the public entity) <p>The procedures should include at least the following:</p> <ul style="list-style-type: none"> requirement to document the conflict on file requirement to document the recommended action and safeguards that were put in place; whether the conflict was raised with the customer. <p>The Resource Consents team should implement effective procedures to meet these obligations (there is potential to align this process with existing Conflict of Interest procedures such as is used by the Building consents team).</p>	<p>Actions</p> <p>Conflicts of Interest procedure to be implemented. This will include a conflicts form for a staff member to complete identifying the conflict as well as a conflicts log.</p> <p>Responsible person: TLRA</p> <p>Date of implementation: 1 April 2022</p>

2.8. Internal Gift policy review and tailored fraud related training - Resource and Building Consents		Rating of finding: Medium								
Findings:	Recommendations	Agreed Management action(s)								
<p>The Council has an internal Fraud Policy which is currently under review and a Gifts and Gratuities Policy which include guidelines on the risks of incentives being provided to staff.</p> <p>We noted that the Gifts and Gratuities Policy was due for review on 17 September 2021.</p> <p>Based on our interviews with staff from the Resource and Building Consents teams there has be no recent tailored fraud training provided to or fraud risk assessments undertaken by staff members.</p> <p>During November 2021 we provided fraud awareness sessions to a wide range of Council staff including those from regulatory areas. During the sessions attendees were polled on their awareness of the Councils fraud and protected disclosure policies with the following results obtained:</p> <p>Did you know NCC has a fraud policy?</p>  <table><caption>Did you know NCC has a fraud policy?</caption><tr><th>Response</th><th>Percentage</th></tr><tr><td>Yes and I have read it</td><td>43%</td></tr><tr><td>Yes but I haven't read it</td><td>39%</td></tr><tr><td>No</td><td>18%</td></tr></table>	Response	Percentage	Yes and I have read it	43%	Yes but I haven't read it	39%	No	18%	<p>As noted further awareness of the Council's fraud related policies should be implemented to ensure staff are aware of fraud risks and their obligations in regard to identifying and responding to suspicious actions.</p> <p>It should also be ensured that policies are reviewed on a timely basis to ensure they remain relevant and up to date.</p>	<p>Actions</p> <p>The Fraud Policy has recently been reviewed and is awaiting approval from our Executive Leadership Team.</p> <p>Once approved, communications will go to all staff to inform them of the updates and provide the opportunity to review the new policy.</p> <p>Our new policies process will help to ensure that future reviews are completed on a timely basis. The Gifts and Gratuities Policy will be reviewed in this process.</p> <p>Work is also underway to ensure new staff are trained on the Fraud Policy and we expect this will be implemented by the end of the financial year.</p> <p>Responsible person Business Analyst and Accounting Manager</p> <p>Date of implementation By July 2022</p>
Response	Percentage									
Yes and I have read it	43%									
Yes but I haven't read it	39%									
No	18%									



Appendix

Appendix 1 – High Level Summary of Test Results

The following table provides a high-level summary of our observations. A red cross indicates that a finding has been included in Section 2 of this report. A green tick indicates that based on our enquiry, review of documentation and limited sample testing, procedures were appropriate.

Area Audited	Result
Operations – Team Structure/Processes	
• Are there clearly defined roles and responsibilities documented for the team?	✓
• What regular reporting occurs for oversight by management?	✓
• Are the roles and responsibilities ensure regulatory requirements and timeframes are met?	✓
Operations – Operational Procedures	
• What policies and procedures are in place for the processing of applications?	X
• How end-to-end process of applications are managed?	✓
• What handover occurs when applications/projects move to another part of council (and when they return)?	✓
• What procedures and monitoring are in place for assessing building work that departs from an approved consent as minor variation versus a formal consent amendment?	✓
• What are procedures are in place for ensuring third party producer statements are received on a complete and timely basis?	✓
Operations- Complex Consents	
• What is the process for complex consent requests?	✓

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Area Audited	Result
• Who determines the appropriate assessor for any consent, is this the same for complex consents?	✓
• Are applications initially assessed to identify any high-risk factors (e.g. retirement village)?	✓
• If high risk factors are identified, what level of scrutiny/ prioritization are given to higher- risk applications prior to reviewing the application docs?	✓
• What level of oversight do management have of complex consents?	✓
Operation- Resource Consents Specific	
• What policies, procedures and protocols are in place for ensuring completeness of and communicating hazardous activities and industries information to the regional council?	X
• Review procedures to manage council information, including accessibility to relevant information for making a resource consent decision, with specific emphasis on the Hazardous Activities and Industries List (HAIL) information processes.	X
Finance- Billing Information	
• Review the procedures for preparing invoices to ensure invoices are created on a complete, accurate and timely basis. <ul style="list-style-type: none"> - Completeness of billable time recording and analysis of outlying information. - Capture, reporting and monitoring of fee reductions and waivers. - Review of credit note processes, in particular where deposit regimes are in place. 	X
• Review the procedures for ensuring variable revenues (e.g. time or materials-based charges) are recorded on a complete, accurate and timely basis	X
• Establish whether effective reconciliation procedures are in place to ensure all revenue has been invoiced. A selection of reconciliations will be reviewed to ensure the reconciliations are being undertaken accurately and completely.	X
• Review the accuracy of the calculation of levies for MBIE and BRANZ levies as well as adjustments when there are changes to the build cost.	✓ Sample of 10

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Area Audited	Result
Finance- Revenue Collection	
<ul style="list-style-type: none"> Review the procedures for ensuring consents are issued only after payment of appropriate fees or deposits has been received. A sample of consents issued will be selected for review to ensure they have been issued appropriately. 	 Sample of 10
<ul style="list-style-type: none"> Review the procedures for collecting overdue debt 	
<ul style="list-style-type: none"> Review the procedures in place of authorising credit notes or cancellation of fees or fines. Ensure appropriate levels of approval and documentation are required. 	
<ul style="list-style-type: none"> Review system controls to ensure credit notes and cancellations of fees or fines can only be made by authorised staff. 	
<ul style="list-style-type: none"> Establish whether reporting and monitoring procedures for credit notes and invoice cancellations are in place. 	
Fraud and corruption – Fraud Risk Assessment	
<ul style="list-style-type: none"> Has a formal fraud risk assessment been undertaken to identify potential fraud and corruption risks? 	
<ul style="list-style-type: none"> Have staff in the Consents teams received fraud and corruption awareness training? 	
Fraud and corruption- Council Policies	
<ul style="list-style-type: none"> Are staff members aware of policies on fraud, conflicts of interest, code of conduct, and protected disclosures and their relevance to consent processes? 	
<ul style="list-style-type: none"> How many conflicts of interest have been logged in the past 24 months? 	
Fraud and Corruption- Inducements and Pressure	
<ul style="list-style-type: none"> Are staff aware of the risks of pressure from elected members, senior management or developers and procedures to follow should they be pressured into prioritising or relaxing regulatory standards with respect to a consent? 	

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Area Audited	Result
• Are staff aware of the risks relating to developer inducements and the council's gift policies?	✓
• Does the gifts register include any gifts relating to developers?	✓
Fraud and Corruption- Fraud Monitoring	
<ul style="list-style-type: none"> Are reports generated or available which could highlight potentially suspicious behaviour. Reports could include the following: <ul style="list-style-type: none"> Consents issued in short timeframes Fees and charges waived Unrecorded/ unbilled time Officers processing consents by developer (to identify developers unexpectedly having all consents processed by a single officer). Inspections billed to inspections undertaken. 	✓
• What quality assurance and review procedures are undertaken that could identify suspicious activities?	✓
Fraud and Corruption- Segregations of duty	
• Are consent applications issued to consents officers on a random basis? Does self- allocation of work occur?	✓
• Are inspections booked allocated to building inspectors on a random basis? Does self-allocation of work occur?	✓
• Does the council have consents officers appointed as single points of contact with specific developers? If so, what controls are in place to prevent potential conflict of interest?	✓
• Are segregations of duty on place over the processing and approval of consents?	✗
• For building consents are there segregations between processing a consent, performing inspections and issuing a code of compliance certificate?	✓

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Area Audited	Result
Fraud and corruption- IT Systems Access Controls	
• Are user profiles and systems access managed on a roles/needs basis?	X
• Are user access rights understood and reviewed on a periodic basis?	X
• Are systems used that are not managed by the NCC IT Team. If so, who controls user access to these systems?	✓
• Do contractors have access to council consent processing systems. If so, how is their access controlled and monitored?	✓

Appendix 2 – Interviews completed

The following schedule includes the interviews that were completed as part of the audit.

Name	Role
██████████	Resource Consents Manager
██████████	Team Leader Resource consents (planning)
██████████████	Resource consent Planner
██████████	Resource consent planner
██████████	Resource consent Administration
██████████	Team Leader- Resource consent Administration
██████████████	Regulatory system Analyst – Building Consent
██████████	Team Leader Building consent (processing)
██████████	Building consents officer (Processing)
██████████	Building Consent Administrator
██████████	Regulatory Consent Administrator
██████████	Manager Building Consent

Appendix 3 – Classification of internal audit findings

Risk ratings are based on the use of professional judgement to assess the extent to which deficiencies could have an effect on the performance of systems and controls of a process to achieve an objective.

Rating	Definition	Guidance	Action required
High	<ul style="list-style-type: none"> Issue represents a control weakness, which could cause or is causing major disruption of the process or major adverse effect on the ability of the process to achieve its objectives. 	<ul style="list-style-type: none"> Material errors and departures from the organisation's policies and procedures Financial management / accountability / probity concerns Non-compliance with governing legislation and regulations may result in fines or other penalties Collective impact of many moderate or low issues 	<ul style="list-style-type: none"> Requires significant senior management intervention and may require significant mobilisation of resources, including external assistance. Ongoing resource diversionary potential. Requires high priority to immediate action
Medium	<ul style="list-style-type: none"> Issue represents a control weakness, which could cause or is causing moderate adverse effect on the ability of the process to meet its objectives. 	<ul style="list-style-type: none"> Events, operational, business and financial risks that could expose the organisation to losses that could be marginally material to the organisation Departures from best practice management procedures, processes 	<ul style="list-style-type: none"> Requires substantial management intervention and may require possible external assistance. Requires prompt action.
Low	<ul style="list-style-type: none"> Issue represents a minor control weakness, with minimal but reportable impact on the ability to achieve process objectives. 	<ul style="list-style-type: none"> Events, operational and business risks that could expose the organisation to losses which are not material due to the low probability of occurrence of the event and insignificant impact on the operating capacity, reputation and regulatory compliance Departures from management procedures, processes, however, appropriate monitoring and governance generally mitigates these risks. 	<ul style="list-style-type: none"> Requires management attention and possible use of external resources. Requires action commensurate with the process objective.
Process Improvement	<ul style="list-style-type: none"> Audit recommendation is for improving already existing processes and controls. 	<ul style="list-style-type: none"> Potential improvements in efficiency and effectiveness of existing process and controls which already demonstrate compliance with procedures and legislation 	<ul style="list-style-type: none"> Recommendations made for management consideration and implementation as determined by management.

Appendix 4 - Basis and use of opinion

This report is prepared on the basis of the limitations set out below:

- Our procedures were performed according to the standards and guidelines of The Institute of Internal Auditors' International Professional Practices Framework. The procedures were not undertaken in accordance with any auditing, review or assurance standards issued by the External Reporting Board (XRB).
- This report has been prepared pursuant to our terms of engagement. In preparing our report, our primary source of information has been the internal data supplied to us by management and representations made to us by management. We have not, however, sought to establish the reliability of the information sources by reference to other evidence. This report presents the results of our analysis of the information we have relied upon.
- If our report makes reference to 'Data Analysis'. This indicates only that we have (where specified) undertaken certain analytical activities on the underlying data to arrive at the information presented. We do not accept responsibility for the underlying data.
- The statements and findings included in this report are given in good faith, and in the belief that such statements and findings are not false or misleading, but no warranty of accuracy or reliability is given. In accordance with our firm policy, we advise that neither the firm nor any employee of the firm undertakes responsibility arising in any way whatsoever to any persons. Our findings are based solely on the information set out in this report. We reserve the right to amend any findings, if necessary, should any further information become available.
- Because of the inherent limitations of any internal control structure, it is possible that errors or irregularities may occur and not be detected. Our procedures were not designed to detect all weaknesses in control procedures as they were not performed continuously throughout a specified period and any tests performed were on a sample basis.
- Any projection of the evaluation of the control procedures to future periods is subject to the risk that the systems may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.
- The matters raised in this report are only those which came to our attention during the course of performing our procedures and are not necessarily a comprehensive statement of all the weaknesses that exist or improvements that might be made. We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud. Accordingly, management should not rely on our report to identify all weaknesses that may exist in the systems and procedures under examination, or potential instances of non-compliance that may exist.
- Recommendations for improvement should be assessed by management for their full commercial impact, before they are implemented.
- This Report is not to be used by any other party for any purpose nor should any other party seek to rely on the opinions, advice or any information contained within this Report. In this regard, we recommend that parties seek their own independent advice. Crowe disclaims all liability to any party other than the client for which it was prepared in respect of or in consequence of anything done, or omitted to be done, by any party in reliance, whether whole or partial, upon any information contained in this Report. Any party, other than the client for which it was prepared, who chooses to rely in any way on the contents of this Report, does it so at their own risk.

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6. EXTERNAL ACCOUNTABILITY: ANNUAL PLAN 2022/23 UNDERLYING DOCUMENTS

<i>Type of Report:</i>	Operational
<i>Legal Reference:</i>	Local Government Act 2002
<i>Document ID:</i>	1441854
<i>Reporting Officer/s & Unit:</i>	Caroline Thomson, Chief Financial Officer

6.1 Purpose of Report

That the Committee review and provide feedback to Council on the Annual Plan 2022/23 underlying financial information prior to the final adoption of the reports.

Officer's Recommendation

The Audit and Risk Committee:

- a. Receive the underlying information as the basis for the Annual Plan consultation document 2022/23:
 - i. Capital plan changes
 - ii. 10 year revised capital plan
 - iii. Financial information
 - iv. Fees and charges
- b. Provide feedback from the review of the draft Annual Plan 2022/23 underlying financial information to the Council meeting on 31 March 2022.

6.2 Background Summary

The process to develop Council's annual budget for 2022/23 involved a series of workshops with Councillors to set direction on the budget. These workshops occurred on:

- 23 November 2021
- 14 December 2021
- 21 December 2021
- 27 January 2022
- 17 February 2022

Councillors were provided with cost pressures and cost-saving efficiencies that could be made, and agreed to stay within the financial caps as outlined in Council's Financial Strategy as set out in the LTP.

1.1. Budget context

The cap for the 2022/23 rates increase approved in the LTP was 10.4% (including LGCI). Council is required by legislation to set these caps, or 'quantified limits on rates', which, while not legally binding, represent one of the benchmarks tested to determine fiscal prudence. Our ability to comply with these limits has been tested more than ever this year

given unprecedented external challenges, however Council has managed to produce a draft budget reflecting a rates increase below the 10.4% cap.

The Covid-19 environment is continuing to significantly impact Council and the wider community. A greater proportion of households and businesses are facing financial hardship, and with the Omicron variant currently spiking across the country, households across Napier are impacted by ill-health, isolation requirements, increased costs, loss of income, heightened stress and an increasing need to support friends and whānau.

For Council, LTP 2021-31 set out an \$827M ten-year capital programme, compared to \$541.7M ten-year programme set out in 2018. This investment is required to address and modernise aging infrastructure, deliver Council's priorities around water, and ensure Napier is resilient in the face of challenges like climate change. However in 2022, Covid-19 is still resulting in supply chain shortages, labour market constraints and uncertainty. The cost of construction is rising rapidly as it is more difficult to secure materials and the expertise to deliver complex multi-million dollar projects. Inflation is at an all-time high. This comes at a time that Council is facing a reduction in non-rates revenue given the number of business and tourism activities in its portfolio and prolonged closure of international borders.

The Local Government Cost Index (LGCI) has been specifically prepared for the sector and is informed by forecasts derived from formal modelling done by Treasury and reported in the Budget Economic Fiscal Update (BEFU). LGCI provides an inflation index for the capital plan budgets for year 2 of the LTP, as has been factored into budgets at 3.6%. Operational expenditure in the draft budgets has been based on known costs and LGCI only applied where appropriate. There will be pressures on costs, both operating and capital expenditure, with inflation now running at 5.9% as at December 2021.

A review of fees and charges was undertaken to ensure that cost recovery remains appropriate to ensure that the ratepayer is not unfairly burdened. The proposed changes to the schedule of fees and charges is attached to this report for adoption.

Water continues to be Council's number one priority, with around \$26.6M capital spend dedicated to investment in Council's stormwater, water supply and wastewater networks for the 2022/23 financial year.

1.2. Consultation approach

As discussed above, the Annual Plan is Council's opportunity to refresh budgets for the year ahead given the information we now have at hand. Council is proposing a limited number of variances from what was forecast in the LTP, and in the spirit of the consultation obligations set out in the LGA, wishes to socialise and test some of these proposals with the community before making final decisions.

Consultation items

1.2.1. Rates increase

The direction that Council has given on the plan to date would see an average rates increase per property in Napier of 9.8% in 2022/23, which falls between the 7.3% proposed

rates increase for existing ratepayers and the cap of 10.4% set out in LTP 2021 for 2022/23.

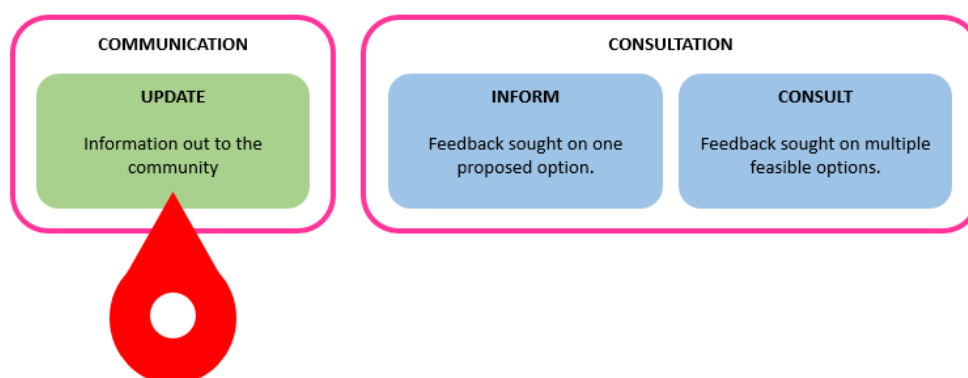
Development of the Annual Plan to date has involved a detailed review of baseline expenditure and financial forecasts. Budget reductions have been actioned where possible as part of ongoing efficiency programmes. This review has offset other cost pressures across the organisation.

The drivers behind the 9.8% average rates increase are as follows:

- Inflation (3.6% LGCI factored into budgets)
- Operational contingency to allow for uncertainty in labour market and higher costs, particularly for construction (1.5%)
- Legacy costs from smoothing the rates impact of the introduction of wheelie bins (0.9%)
- Increasing budgets required for Three Waters operations (0.9%)
- Increasing cost of insurance premiums (0.9%)
- New costs associated with Council priority projects:
 - The establishment of a new city ambassador programme, Awhina Tangata/ Napier Assist (0.6%)
 - Digitising property files (0.5%)
 - Contributing to the new regional economic development entity, approved by Council in [December 2021](#) (0.4%), and
 - Art Deco Trust grant (0.1%).

This average rates increase will be introduced in the consultation document so there are no surprises for the community. Officers will also develop an online, interactive 'rates calculator' for ratepayers to see the projected rates for their property over the 22/23 financial year.

Proposed rates increase



1.2.2. Napier Aquatic Centre

One of the proposed changes to the capital programme for 2022/23 is to increase the capital budget for the Napier Aquatic Centre to keep it safe and open to the public while Council considers the future of aquatics provision.

While progress was made towards a new aquatic facility in 2019, Council then sought further information on the design and location of the new facility. The redevelopment project was paused while further information was sought, the design and build tender cancelled, and the construction funding removed from the LTP 2021-31. The Aquatic

Centre has an aging and poor condition asset, with many parts at end of life, which is required to operate for at least another 5 years until a new facility could be operational.

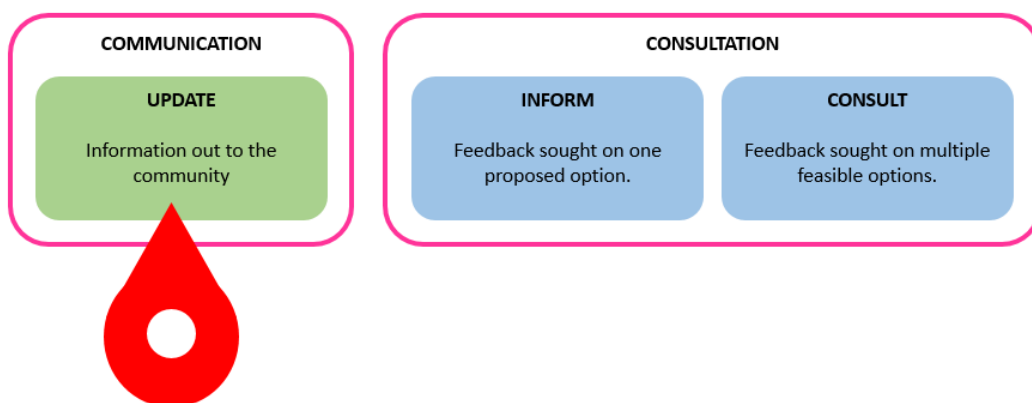
Issues with the current facility include:

- Decreasing community satisfaction with the facility, including that it is too small, run-down, overcrowded, and generally needs upgrading
- Design limitation restricting use, including a lack of deep water, non-compliance with the FINA requirements for competitive swimming, poor sight lines for lifeguards, old and inefficient systems, poor accessibility, and challenges in meeting new demands, such as hydrotherapy, and
- Deteriorating facility which is meaning outages are more frequent, visitation rates are lower than national benchmarks, and staff are restricted in the new programmes and services they can offer.

To respond to these issues with the condition of the existing facility, Council reviewed the current condition to understand the work and investment required to extend its useful life.

Council, at its meeting on 10 March 2022, approved investing an additional \$4M in the facility in 2022/23, which was not included in LTP budgets. This proposal was endorsed in an extraordinary meeting of the Sustainable Napier Committee on 17 February 2022, subject to a further work plan detailing expenditure being produced. This allows for a decision on a future pool to be made as part of a prudent approach to spending money on the existing facility. If more capital funding is required, above and beyond the \$4M, further approvals will be sought.

Napier Aquatic Centre



1.2.3. Coastal Hazards assets transfer

In 2020, the Clifton to Tangoio Coastal Hazards Joint Committee engaged Raynor Asher QC to prepare a non-binding report to review and provide recommendations about which Hawke's Bay local authority should lead and fund the implementation of coastal management projects.

The Report recommended that Hawke's Bay Regional Council (HBRC) take charge of all aspects of the prevention and mitigation of coastal hazards in the area from Clifton to Tangoio. A Memorandum of Transfer (MoT) has now been endorsed by Napier City

Council (21 December 2022) and Hastings District Council. This MoT, when executed by the Chief Executive, provides an agreement in principle between the three councils to facilitate the transition of functions and transfer of assets.

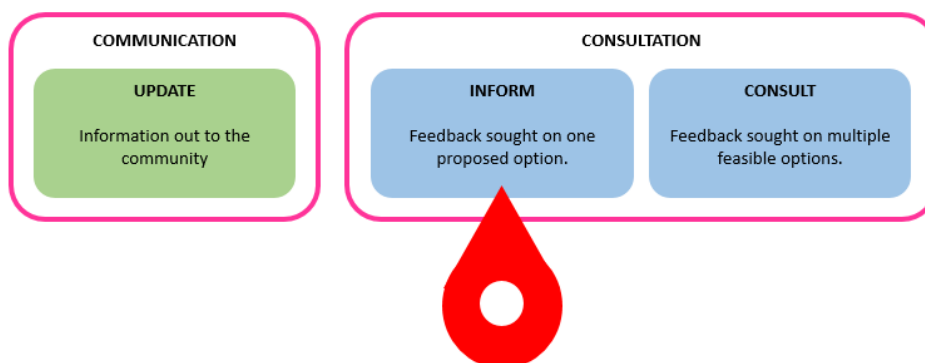
HBRC are required to undertake an LTP amendment (using a special consultative procedure) in order to accept the transfer of the assets. HBRC are conducting separate public consultation on this proposal outside of the Annual Plan process, and plan on actually taking control of the assets after June 2024 (adoption of the next LTP).

The transfer would involve:

- Operating budget associated with Westshore renourishment to prevent beach erosion (\$275,000 per annum), and nearshore restoration (\$275,000 every three years)
- The Hardinge Road revetment (existing asset valued at \$498,053)
- Capital costs associated with mitigating Hardinge Road erosion (\$325,290 every second year)
- The yet-to-be-constructed Whakarire Avenue revetment (for which \$2.2M capital funding has been set aside, but costs may escalate to \$3.4M).

As these assets are not specifically identified as 'strategic assets' in Council's Significance and Engagement Policy, an LTP amendment is not required to enable the transfer of these assets to HBRC. The transfer of the assets, associated debt and operating costs are considered as a matter of moderate interest to a portion of the community and of general interest to the wider community. For this reason, officers are seeking formal direction to use the Annual Plan consultation document as a mechanism for informing the community about this proposal. Officers recognise the particular interest residents of Whakarire Avenue may have in this transfer proposal, given Council's previous resolution that the maintenance cost for the Whakarire revetment be met by a targeted 2.5% rate on these properties. These residents will be specifically notified of the proposal in a letter in March 2022.

Coastal Hazards asset transfer



1.2.4. Reserves funding anticipated tourism revenue shortfall

Council's financial position for the first six months of the 2021/22 financial year was able to be reviewed in December 2021, and Council's Business and Tourism activities are experiencing downturns in revenue.

Council's Business and Tourism activities comprise the following:

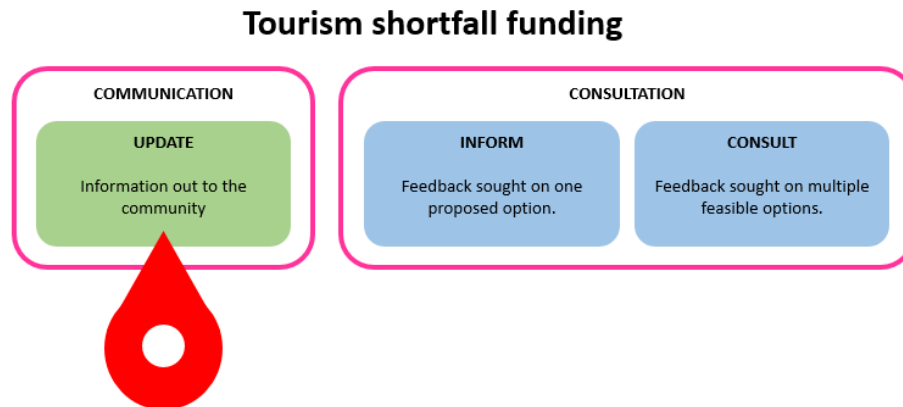
- Kennedy Park Resort
- The National Aquarium of New Zealand
- Napier Conferences & Events
- Napier Municipal Theatre
- Napier i-SITE Visitor Centre
- Par2 Mini Golf, and
- McLean Park

Revenue under performance is mainly due to Covid-19; particularly the extended period of lockdown for Auckland, and the general hesitancy to travel over a summer period filled with uncertainty.

With the rapid spread of the Omicron variant, financial modelling currently suggests Council could be facing approximately \$1.5M shortfall in anticipated revenue from these activities in 2022/23. Given the uncertainty of the year ahead, this is a best-estimate which may be inconsistent with actual performance.

Council's Annual Plan 2020/21 included the assumption that any shortfalls in revenue would be covered by approximately \$6.7M from two pre-existing reserve funds; essentially Council's savings. The shortfall never eventuated in 2020/21, with revenues bouncing back quicker than expected following the first Covid-19 lockdown. As Council did not use these reserves budgets in 2020/21, officers are recommending the same approach be factored into 2022/23 budgets, and seek formal direction to update the community about

this proposal. Note that this represents a different approach to that indicated in the LTP, where Council planned to fund any shortfall through loans.



1.2.5. Housing

Council is facing sustainability issues with the delivery model for its portfolio of 377 affordable homes. The model has been subject to several reviews, including by Morrison Low (2018) and PWC (2020), which identified options for addressing sustainability issues, namely:

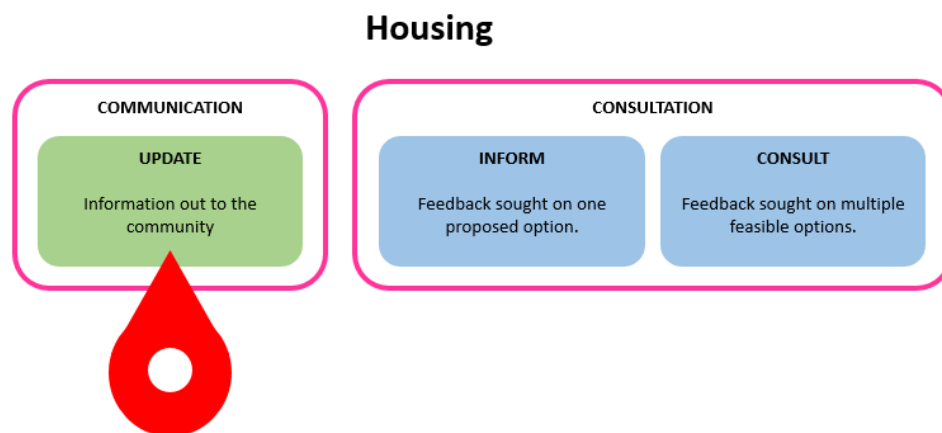
1. Transfer/divestment of the portfolio
2. Part sale/part retention, with the proceeds of the sale invested back into the portfolio, or
3. Retention of the full portfolio, with deficits funded through rates, increased rents, or a mix of the two.

Council has resolved to engage with the community about these three options to understand community preference. Consultation is will take place between 16 March and 20 April 2022.

Following the March/April consultation period, Council will be required to settle on a preferred option. Two of the three options above (transfer (1), and part sale/part retention (2)) can only be actioned if provided for in Council's LTP. If one of those two options is preferred, further consultation using the special consultative procedure will be required to pursue an LTP amendment, or (depending on timing), to reflect it in the next LTP on the standard three-yearly cycle (2024). Regardless of preferred option, there will be no financial impact on Annual Plan 2022/23

Because of the scale, context and potential impacts of this decision, it is appropriate for consultation to be managed separately. Officers recommend the Annual Plan consultation document contain a high-level summary of the issues, and include a cross-reference to

the separate housing consultation, highlighting that the housing consultation will close approximately two weeks before the end of the Annual Plan submissions period.



1.3. Underlying information

A suite of underlying information is included as attachments to this report. These documents form the basis for developing the consultation document and the Annual Plan itself. Please find attached:

- Financial information, comprising:
 - A prospective statement of comprehensive revenue and expenses
 - A prospective statement of financial position
 - A prospective statement of changes in net assets/equity
 - A prospective statement of cash flows
 - Key changes from the 22/23 year set out in the LTP
 - Capital expenditure by activity group
 - A statement of accounting policies
 - A prospective statement of financial performance
 - Reserve funds
 - 2022/23 capital plan
 - Borrowing programme
 - Funding impact statement
- Council's schedule of fees and charges, showing proposed changes for 2022/23 (updated following the Council meeting on 10 March 2022)
- A summary of changes >\$500k to the capital plan for 22/23
- The proposed capital plan for the remaining years of the LTP.

6.3 Significance and Engagement

An assessment of the significance of the changes from the Long Term Plan 2021-31 was undertaken as part of the development of the Annual Plan 2022/23. This included both operational and capital expenditure changes.

The consultation document will include asking the community for their feedback on the proposed transfer of coastal hazards assets to Hawkes Bay Regional Council.

The consultation document will also include information about rates, capital investment in the Napier Aquatic Centre, Council's Covid-19 response, the separate consultation about housing, and Council's work programme for the year ahead more generally.

Submitters will have the opportunity to provide "any other feedback" about the plan.

Consultation on an Annual Plan does not have to use the special consultative procedure as set out in the LGA. The consultation and submission period for the Annual Plan is planned for from Thursday 7 April 2022 to noon on Friday 13 May 2022.

A high level consultation plan is attached to this report for your information.

6.4 Implications

Financial

Financial caps

When considering the changes to the proposed 22/23 budgets from the LTP, Council officers reviewed its compliance against the Council's Financial Strategy and its Financial Prudence benchmarks.

As part of the Long Term Plan 2021/31 Council approved a quantified limit on rates of 10.4% (6.5%, plus 3.6% LCGI, plus 0.3% factored in for growth). The proposed Annual Plan rates increase is within this level at 9.8%.

Another key benchmark for Council is the 'rates limit benchmark', which is a measure of the rates income limits. The proposed budget does not meet this benchmark due to the impact of Covid-19 on revenue in the tourism facilities and a change in the expected timing of Parklands residential section sales. The Long Term Plan forecast that Council would not meet its balanced budget benchmark until year 10 of the plan.

External debt

Council may require external borrowings as part of the 22/23 Annual Plan (\$80.7M) depending on the timing of projects. The Long Term Plan 2021-31 forecast external borrowing (\$103.7M) to occur in 22/23. A large capital plan (\$90.4M) has contributed to the requirement for external borrowing in 22/23.

Decisions now impacting future year's rates increases

Ongoing additions to operational budgets and the interest cost of loans funding capital projects impact on the projected rates rises for future years. Council has already directed to further smooth the costs of the 2020 refuse system improvements (adding 0.7% to rates for 2023/24), and is facing a decision about the level of capital investment in the existing Napier Aquatic Centre, both of which have direct impacts on rates increases for 2023/24. These two decisions alone bring us close to the identified rates cap for 2023/24, and may impact Council's ability to fund new initiatives when it comes time to develop the Annual Plan for 2023/24.

Social & Policy

The proposals contained in this report have been assessed as compliant with relevant Council policies.

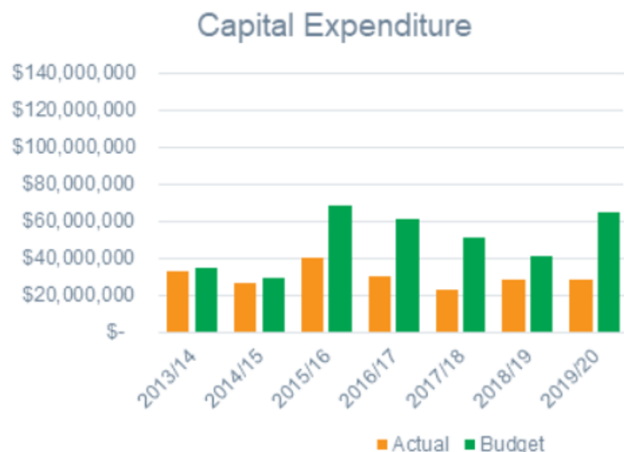
Officers are exploring whether changes to the Chief Executive's delegation would be appropriate, with the objectives of enabling the management of escalating costs of

delivering an ambitious capital programme. Any recommendations will come to Council (via the Audit and Risk Committee) for consideration in a report.

Risk

The following risks were noted as part of the development of the Annual Plan:

- The capital programme proposed for the remaining years of the LTP may only be partially delivered given the unprecedented scale of works proposed. The total capital plan for 2022/23 is currently sitting at \$90.5M. Previous years capital spend has been provided for context and comparison.



- Delivery is being impacted by 9, as Council's focus pivots to safeguard health and wellbeing of the Napier community, and as Council grapples with staff absences and the implications of border closures on supply chains and recruitment of specialist expertise
- The proposed budgets for Council's work programme may be insufficient given high levels of inflation, and rapidly escalating cost of construction. Officers are currently working through options for mitigating these risks, specifically through changes to the Chief Executive's Delegation Policy. Formal recommendations for changes to this policy will be taken to Council's Audit and Risk Committee, and brought to Council for formal approval.
- There are some matters on the horizon which are currently not accommodated within budgets. These include:
 - Budget to facilitate the Three Waters transition
 - City-wide climate change adaptation/mitigation
 - Budget to conduct an LTP amendment if required for housing and/or the Aquatic Centre
 - Future of the i-SITE Visitor Centre to be considered in conjunction with the section 17A review already conducted, and
 - Salary pressures due to market increases.
- The plan may be soon outdated if assumptions about the reform programme being driven by central government (including Three Waters, the local government review, and the replacement of the Resource Management Act) do not reflect the reality
- Council may need to pursue a LTP amendment in 2023 to action Council's decisions about its housing portfolio, the Napier Aquatic Centre redevelopment, and/or any other issues that may arise in the short term which trigger section 97 of the LGA.
- Council may uncover unknown issues with Council infrastructure (including aging componentry or earthquake vulnerability) which has not been factored into budgets.

- Council may need to find unbudgeted money to implement the climate change strategy Council directed to be developed as part of LTP 2021-31.

6.5 Development of Preferred Option

Provide feedback from the review of the draft Annual Plan 2022/23 underlying financial information to the Council meeting on 31 March 2022.

6.6 Attachments

- 1 Annual Plan Financial Statements (Doc Id 1439984) [↓](#)
- 2 Capital Programme Changes (Doc Id 1438850) [↓](#)
- 3 High Level Consultation Plan (Doc Id 1440077) [↓](#)
- 4 Schedule of Fees and Charges (Doc Id 1444852) [↓](#)

PROSPECTIVE FINANCIAL STATEMENTS

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES

FORECAST FOR YEAR ENDING 30 JUNE 2023

	AP 2022/23 \$000	LTP 2022/23 \$000	LTP/AP 2021/22 \$000
Revenue			
Rates revenue	76,277	74,670	69,382
Finance revenue	-	-	-
Development and financial contributions	7,296	7,296	7,090
Subsidies and grants	7,204	7,204	5,249
Other revenue	55,590	65,347	59,099
Other gains/(losses)	2,668	2,151	2,094
Total revenue	149,035	156,668	142,914
Expenditure			
Employee Benefit Expense	50,004	44,565	43,309
Depreciation and Amortisation	35,801	38,150	35,247
Finance Costs	1,076	626	339
Other Operating Expenses	62,600	72,308	62,770
Total expenditure	149,481	155,649	141,665
Operating surplus/(deficit) before tax	(446)	1,019	1,249
Share of associate surplus/(deficit)	121	165	(69)
Surplus/(deficit) before tax	(325)	1,184	1,180
Income tax expense	-	-	-
Surplus/(deficit) after tax	(325)	1,184	1,180
Other comprehensive revenue			
Valuation gains/(losses) taken to equity	58,821	40,983	24,229
Fair value gains/(losses) through comprehensive revenue on investments	-	-	-
Total comprehensive revenue and expenses	58,496	42,167	25,409

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

FORECAST FOR YEAR ENDING 30 JUNE 2023

	AP 2022/23 \$000	LTP 2022/23 \$000	LTP/AP 2021/22 \$000
Assets			
Current assets			
Cash and cash equivalents	5,138	5,584	5,220
Debtors and other receivables	22,400	21,379	19,834
Prepayments	1,596	851	821
Inventories	10,949	8,065	11,904
Biological assets	289	256	249
Other financial assets	-	-	-
Total current assets	40,372	36,135	38,028
Non-current assets			
Property, plant and equipment	2,032,563	1,973,497	1,897,051
Intangible assets	1,256	1,147	1,438
Inventories	14,873	12,675	17,147
Investment property	80,866	62,930	61,097
Investment in associates	8,906	9,045	8,880
Other financial assets	6,303	5,541	4,896
Total non-current assets	2,144,767	2,064,835	1,990,509
Total assets	2,185,142	2,100,970	2,028,537
Liabilities			
Current liabilities			
Trade payables and other accruals	20,395	18,704	17,444
Employee benefit liabilities	5,877	5,201	4,895
Total current liabilities	26,272	23,905	22,339
Non-current liabilities			
Employee benefit liabilities	899	852	797
Borrowings	80,695	103,755	74,960
Provisions	1,499	1,312	1,462
Total non-current liabilities	83,093	105,919	77,219
Total liabilities	109,365	129,824	99,558
Total net assets	2,075,774	1,971,146	1,928,979
Net assets / equity			
Accumulated revenue & expenses	831,045	813,703	812,013
Other reserves	1,244,729	1,157,443	1,116,966
Total net assets / equity	2,075,774	1,971,146	1,928,979

PROSPECTIVE STATEMENT OF CHANGES IN NET ASSETS / EQUITY

FORECAST FOR THE YEAR ENDING 30 JUNE 2023

	AP 2022/23 \$000	LTP 2022/23 \$000	LTP/AP 2021/22 \$000
Total net equity balance at 1 July	2,017,278	1,928,979	1,903,570
Total comprehensive revenue for the period	58,496	42,167	25,409
Total net equity balance at 30 June	2,075,774	1,971,146	1,928,979
Total comprehensive revenue and expenses attributable to:			
Napier City Council	58,496	42,167	25,409
Total comprehensive revenue and expenses	58,496	42,167	25,409



ANNUAL PLAN 2022/23

PROSPECTIVE STATEMENT OF CASH FLOWS

FORECAST FOR THE YEAR ENDING 30 JUNE 2023

	AP 2022/23 \$000	LTP 2022/23 \$000	LTP/AP 2021/22 \$000
Cash flows from operating activities			
Receipts from rates revenue	73,169	74,405	66,683
Interest received	-	-	-
Dividends received	-	-	-
Receipts from other revenue	71,017	77,355	60,599
Goods and services tax (net)	1,859	(19)	(1,406)
Payments to suppliers and employees	(109,545)	(107,543)	(114,029)
Interest paid	(1,076)	(626)	(339)
Net cash from operating activities	35,424	43,572	11,508
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment	250	250	250
Proceeds from withdrawal of investments	89	-	-
Purchase of property, plant and equipment	(86,930)	(71,262)	(61,390)
Purchase of intangible assets	(530)	(530)	(515)
Acquisition of investments	(2,489)	(461)	(1,199)
Net cash from investing activities	(89,610)	(72,003)	(62,854)
Cash flows from financing activities			
Proceeds from borrowings	53,795	28,795	52,960
Net cash from financing activities	53,795	28,795	52,960
Net (decrease)/increase in cash, cash equivalents and bank overdrafts	(391)	364	1,614
Cash, cash equivalents and bank overdrafts at 1 July	5,529	5,220	3,606
Cash, cash equivalents and bank overdrafts at 30 June	5,138	5,584	5,220



ANNUAL PLAN 2022/23

CAPITAL EXPENDITURE BY ACTIVITY GROUP





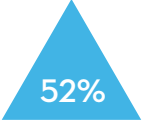
	AP 2022/23 \$'000	LTP 2022/23 \$'000	Variance
City Strategy	167	1,094	(927)
Community and Visitor Experiences	26,242	17,574	8,668
Other Infrastructure	2,777	2,778	(1)
Property Assets	5,747	3,379	2,368
Stormwater	11,908	9,212	2,696
Transportation	11,709	11,709	0
Wastewater	13,393	10,849	2,544
Water Supply	13,966	9,941	4,025
Support Units	4,552	6,720	(2,168)
Total	90,461	73,256	17,205

DEPRECIATION EXPENDITURE BY ACTIVITY GROUP

	AP 2022/23 \$'000	LTP 2022/23 \$'000	Variance
City Strategy	311	428	(117)
Community and Visitor Experiences	9,320	10,383	(1,063)
Other Infrastructure	1,183	1,121	62
Property Assets	689	811	(122)
Stormwater	4,297	4,307	(10)
Transportation	8,335	8,489	(154)
Wastewater	6,389	6,089	300
Water Supply	3,627	3,480	147
Support Units	1,650	3,043	(1,393)
Total	35,801	38,151	(2,350)

KEY CHANGES FROM THE 2022/23 YEAR OF THE LONG TERM PLAN

BY THE NUMBERS

 <p>2.3%</p> <p>RATES REVENUE to \$76.3m, up from \$74.6 ,or an increase to current ratepayers of 9.8%, up from 7.3% forecast</p>	<p>MAIN REASONS FOR CHANGE</p> <p>The rates increase is driven by increased inflation , insurance costs, phased rates funding of waste collection contract, additional funding approved for Napier Assist and Regional Economic Development</p>
 <p>15%</p> <p>OTHER REVENUE to \$55.6m, down from \$65.4m</p>	<p>MAIN REASONS FOR CHANGE</p> <p>A change in the expected timing of Parklands Residential Development section sales has resulted in \$8.7m being moved to future years.</p> <p>Reduced tourism and business activity due to Covid-19 is expected to further reduce revenue in our Community and Visitor Experiences group by \$1.5m compared to the LTP.</p>
 <p>12.2%</p> <p>EMPLOYEE BENEFIT EXPENSE to \$50.0m, up from \$44.6m</p>	<p>MAIN REASONS FOR CHANGE</p> <p>Pressures in the employment market together with an increased capital programme have driven increases across Council. This also includes the effect of taking on the operations of Ocean Spa which is offset by higher revenue.</p>
 <p>13.4%</p> <p>OTHER OPERATING EXPENSES to \$62.6m, down from \$72.3m</p>	<p>MAIN REASONS FOR CHANGE</p> <p>The change in timing of Parklands Residential Development sales is offset by the reduction in cost of sales which have also transferred to future years. Depreciation is reduced due to the capital plan from previous years not being capitalised and therefore not depreciated.</p>
 <p>52%</p> <p>CAPITAL EXPENDITURE to \$90.5m, up from \$59.5m</p>	<p>MAIN REASONS FOR CHANGE</p> <p>The capital works programme outlined in the LTP includes a substantial investment in a variety of projects. For the Annual Plan 2022/23, there have been several changes where projects have been re-phased - either to later years, or brought forward. There have also been new requirements that have been identified since the LTP and some projects which are no longer required.</p>

STATEMENT OF ACCOUNTING POLICIES

In accordance with the Local Government Act 2002 Section 95a, Napier City Council (the Council) will adopt the 2020/21 Annual Plan on 27 August 2020. As the authorising body, the Council is responsible for the Annual Plan presented along with the underlying assumptions and all other required disclosures.

The principal accounting policies adopted in the presentation of the Annual Plan's prospective financial statements are set out below. The prospective financial statements comprise the financial statements for the Council as an individual entity. The main purpose of the prospective financial statements outlined in the Annual Plan is to provide users with information about core services that the Council intends to provide ratepayers, the expected cost of those services and, as a consequence, how much the Council requires by way of rates to fund the intended levels of service.

REPORTING ENTITY

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

The reporting entity consists of the Council only. The Council has investments in the following entities which are Council Controlled Organisations (CCO):

- Hawke's Bay Museum Trust classified as an investment;
- Hawke's Bay Airport Limited (26% share of voting rights) equity accounted;

The Council provides local infrastructure, local public services and amenities, and performs regulatory functions for the community for social benefit rather than making a financial return. Accordingly, the Council has designated itself as a Public Benefit Entity (PBE) for financial reporting purposes. The financial statements comply with PBE Standards and have been prepared in accordance with Tier 1 PBE Standards.

BASIS OF PREPARATION

The prospective financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period.

STATEMENT OF COMPLIANCE

The prospective financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 98 and Part 3 of Schedule 10, which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

Functional and Presentation Currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

CHANGES IN ACCOUNTING STANDARDS

The impact of the new and/or amended standards, PBE IPSAS 41 Financial Instruments, PBE IPSAS 2 Statement of Cash Flows, and PBE FRS 48 Service Performance Reporting, are detailed below. All other standards, interpretations and amendments approved but not yet effective in the current year are either not applicable to Council or are not expected to have a material impact on the financial statements of Council and, therefore, have not been disclosed.

PBE IPSAS 41 Financial Instruments

In January 2017, the XRB issued PBE IFRS 9 Financial Instruments which is an interim standard meant to replace PBE IPSAS 29 Financial Instruments: Recognition and Measurement. PBE IFRS 9 is effective for annual periods beginning on or after 1 January 2022, with early application permitted. In March 2019, NZASB issued PBE IPSAS 41 Financial Instruments which is mandatory for application in January 2022. The NZASB subsequently deferred the effective date of PBE IFRS 9 to 1 January 2022 so that PBE IFRS 9 did not become mandatorily effective before PBE IPSAS 41. When applied, PBE IPSAS 41 supersedes PBE IFRS 9.

The Council intends to apply PBE IPSAS 41 in the year of this plan, the financial year beginning 1 July 2022.

The initial consideration of the impacts the implementation of PBE IPSAS 41 is expected to have in the Council's financial statements are described below.

a) Classification and measurement

Previously, the Council classified its investment in listed and non-listed equity shares and listed debt instruments as available-for-sale (AFS) financial assets. For the equity shares currently classified as AFS, the Council expects to continue measuring them at fair value through other comprehensive revenue and expense. For the purposes of this annual plan we have not budgeted for any fair value gains or losses on these financial instruments.

Loans as well as receivables are held to collect contractual cash flows and are expected to give rise to cash flows representing solely payments of principal and interest. The Council has analysed the contractual cash flow characteristics of those instruments and concluded they meet the criteria for amortised cost measurement under PBE IPSAS 41. Therefore, reclassification for these instruments is not required.

b) Impairment

PBE IPSAS 41 requires the Council to record expected credit losses on all of its debt instruments classified at amortised cost or fair value through other comprehensive revenues and expenses. For all of such assets, except receivables, the Council expects to apply the simplified approach and record lifetime expected losses on all receivables. The Council does not expect the application of PBE IPSAS 41 to result in a significant impairment of its term deposits, or debt instruments.

PBE IPSAS 2 Statement of Cash Flows

An amendment to PBE IPSAS 2 Statement of Cash Flows requires entities to provide disclosures that enable users of the financial statements to evaluate

STATEMENT OF ACCOUNTING POLICIES CONTINUED

changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. This amendment is effective for annual periods beginning on or after 1 January 2021, with early application permitted. The Council intends to apply the amendment in the year of this plan.

PBE FRS 48 Service Performance Reporting

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 and is effective for reporting periods beginning on or after 1 January 2022. The Council intends to apply the amendment in the year of this plan. The Council does not expect the application of PBE FRS 48 will affect its statement of service performance.

OTHER CHANGES IN ACCOUNTING POLICIES

There have been no other changes in accounting policies.

PROSPECTIVE FINANCIAL INFORMATION

These are prospective financial statements and have been prepared in accordance with the requirements of the Local Government Act 2002 and may not be appropriate for other purposes. The main purpose of the prospective financial statements in the Annual Plan is to provide users with information about Council's plans for the next 12 months and the rates that will be required to fund this plan.

As a forecast, the Annual Plan has been prepared on the basis of assumptions as to future events the Council reasonably expects to occur associated with the actions the Council reasonably expects to take, as at the date the information was prepared. The Significant Forecasting Assumptions are included in the Annual Plan and outline assessed potential risks that may impact future results. Actual results achieved for the Annual Plan period covered are likely to vary from the information presented and the variation may be material.

The Annual Plan is based on the forecast for the year ended 30 June 2023 included in the Long Term Plan 2021 – 2031. The prospective financial statements have been prepared by using the best information available at the time for the Annual Plan.

Council reserves the right to change the statements should circumstances change.

Principles of Consolidation

The prospective financial statements comprise of the Council and its equity accounted investments.

INVESTMENTS**INVESTMENT IN ASSOCIATES**

The Council's associate investment is accounted for in the financial statements using the equity method. An associate is an entity over which the Council has significant influence and that is neither a subsidiary nor an interest in a joint venture. The investment in an associate is initially recognised at cost and the carrying amount in the financial statements is increased or decreased to recognise the Council's share of the

surplus or deficit of the associate after the date of acquisition. Distributions received from an associate reduce the carrying amount of the investment.

If the share of deficits of an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further deficits. After the Council's interest is reduced to zero, additional deficits are provided for, and a liability is recognised, only to the extent that the Council has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports surpluses, the Council will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised.

Where the Council transacts with an associate, surplus or deficits are eliminated to the extent of the Council's interest in the associate.

Dilution gains or losses arising from investments in associates are recognised in the surplus or deficit.

SUBSIDIARIES

Subsidiaries are all entities over which the Council has control. The Council controls an entity if all three of the following elements are present: power over the entity, exposure to variable returns from the entity, and the ability of the Council to use its power to affect those variable returns. Control is reassessed whenever facts and circumstances indicate that there may be a change in any of these elements of control.

The Council has no subsidiaries during the periods presented in the financial statements.

JOINT ARRANGEMENTS

The Council is a party to a joint arrangement when there is a contractual arrangement that confers joint control over the relevant activities of the arrangement to the Council and at least one other party. Joint control is assessed under the same principles as control over subsidiaries.

JOINT OPERATION

The Council has an interest in a joint arrangement that is jointly controlled asset. The Council recognises its share of the asset, classified as plant and equipment. In addition, the Council recognises its share of liabilities, expenses and income from the use and output of the jointly controlled asset.

FOREIGN CURRENCY TRANSLATION**TRANSACTIONS AND BALANCES**

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in surplus or deficit of the Statement of Comprehensive Revenue and Expenses.

STATEMENT OF ACCOUNTING POLICIES CONTINUED

REVENUE RECOGNITION

Revenue is measured at the fair value of consideration received or receivable. The specific accounting policies for significant revenue items are explained below:

NON-EXCHANGE REVENUE

Rates Revenue

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised as revenue at the start of the financial year to which the rates resolution relates, and they are recognised at the amount due. The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.
- Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.
- Rate remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

Grants and Subsidies

Grants and subsidies received are recognised as revenue when the Council obtains control of the transferred asset (cash, goods, other assets or services) and the transfer is free from conditions that require the Council refund or return the asset if the conditions relating to the asset are not fulfilled. When grants and subsidies include a condition, a liability is recognised until the Council has satisfied the conditions when revenue is recognised. The Council receives the majority of grants and subsidies revenue from New Zealand Transport Agency (NZTA), which subsidises part of the Council's costs in maintaining the local road infrastructure. The right to receive the funding from NZTA arises once the work is performed therefore revenue is recognised when receivable as there are no further conditions attached to the funding.

Donated, Subsidised or Vested Assets

Donated, subsidised or vested assets are recognised when the right to receive them is established. Revenue is recognised at this time unless there are conditions attached to the asset, which require the asset to be returned if conditions are not met. A liability is recognised until the conditions are met. Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue.

The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on construction price information provided by the property developer.

Parking and Traffic Infringement

Revenue is recognised when the ticket is issued as there are no conditions attached.

EXCHANGE REVENUE

Licences and Permits

Revenue derived from licences and permits are recognised on receipt of appropriate application.

Residential Developments

Sales of sections in residential developments are recognised when contracts for sale are unconditional as control is deemed to have been transferred.

Development and Financial Contributions

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

Sales of Goods (Retail)

Sales of goods are recognised when a product is sold to the customer. Retail sales are usually in cash or by credit card. The recorded revenue is the gross amount of sale, including credit card fees payable for the transaction. Such fees are included in distribution costs.

Sales of Services

Sales of services are recognised in the accounting period in which the services are rendered, by reference to completion of the specific transaction assessed, on the basis of the actual service provided as a proportion of the total services to be provided.

Rental Revenue

Rental revenue is recognised on a straight line basis over the term of the lease.

Interest Revenue

Interest revenue is recognised on a time proportion basis using the effective interest method. When a receivable is impaired, the Council reduces the carrying amount to its recoverable amount, being the estimated future cash flow discounted at the original effective interest rate of the instrument, and continues unwinding the discount as interest revenue. Interest revenue on impaired loans is recognised using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss.

Dividend Revenue

Dividend revenue is recognised when the right to receive payment is established.

Building and Resource Consent Revenue

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

STATEMENT OF ACCOUNTING POLICIES CONTINUED

INCOME TAX

In general, local authorities are only subject to tax from income derived through council controlled organisations and as a port operator.

The income tax expense or revenue for the period is the tax payable on the current period's taxable income based on the national income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences between the tax bases of assets and liabilities and their carrying amounts in the financial statements, and to unused tax losses.

Deferred tax assets and liabilities are recognised for temporary differences at the tax rates expected to apply when the assets are recovered or liabilities are settled, based on those tax rates which are enacted or substantively enacted for each jurisdiction. The relevant tax rates are applied to the cumulative amounts of deductible and taxable temporary differences to measure the deferred tax asset or liability. An exception is made for certain temporary differences arising from the initial recognition of an asset or a liability. No deferred tax asset or liability is recognised in relation to these temporary differences if they arose in a transaction, other than a business combination, that at the time of the transaction did not affect either accounting surplus or deficit or taxable surplus or deficit.

Deferred tax assets are recognised for deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax liabilities and assets are not recognised for temporary differences between the carrying amount and tax bases of investments in controlled entities where the controlling entity is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Current and deferred tax balances attributable to amounts recognised directly in equity are also recognised in other comprehensive revenue and expense or directly in equity.

Goods and Services Tax (GST)

The Statement of Comprehensive Revenue and Expenses has been prepared so that all components are stated exclusive of GST. All items in the Statement of Financial Position are stated net of GST, with the exception of receivables and payables, which include GST invoiced.

Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the Statement of Financial Position.

The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

LEASES

THE COUNCIL IS THE LESSEE

Leases of Property, Plant and Equipment where the Council has substantially all the risks and rewards of ownership are classified as finance leases.

Finance leases are capitalised at the lease's inception at the lower of the fair value of the leased property and the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in other long term payables. Each lease payment is allocated between the liability and finance charges so as to achieve a constant rate on the finance balance outstanding. The interest element of the finance cost is charged to the surplus or deficit in the Statement of Comprehensive Revenue and Expenses over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. The property, plant and equipment acquired under finance leases are depreciated over the shorter of the asset's useful life and the lease term.

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the Statement of Comprehensive Revenue and Expenses on a straight line basis over the period of the lease.

THE COUNCIL IS THE LESSOR

Assets leased to third parties under operating leases are included in property, plant and equipment in the Statement of Financial Position. They are depreciated over their expected useful lives on a basis consistent with similar owned property, plant and equipment. Rental revenue (net of any incentives given to lessees) is recognised on a straight line basis over the lease term.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

Bank overdrafts are shown within borrowings under current liabilities in the Statement of Financial Position.

TRADE RECEIVABLES

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost, less impairment for doubtful debts.

Trade receivables are due for settlement no more than 150 days from the date of recognition for land development and resale debtors, and no more than 30 days for other debtors.

STATEMENT OF ACCOUNTING POLICIES CONTINUED

Collectability of trade receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. A provision for impairment of receivables is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The amount of the provision is recognised in the Statement of Comprehensive Revenue and Expenses.

When the receivable is uncollectible, it is written-off against the provision account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due).

INVENTORIES

Inventories are held for distribution or for use in the provision of goods and services. The measurement of inventories depends on whether the inventories are held for commercial or non-commercial (distribution at no charge or for a nominal charge) distribution or use. Inventories are measured as follows:

- Commercial: measured at the lower of cost and net realisable value.
- Non-commercial: measured at cost, adjusted for any loss of service potential.

Cost is allocated using the first in, first out (FIFO) method, which assumes the items of inventory that were purchased first are distributed or used first.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Any write-down from cost to net realisable value or for the loss of service potential is recognised in surplus or deficit in the Statement of Comprehensive Revenue and Expenses in the period of the write-down.

Land held for development and future resale

When land held for development and future resale is transferred from investment property or property, plant, and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost.

Costs directly attributable to the developed land are capitalised to inventory, with the exception of infrastructural asset costs which are capitalised to property, plant, and equipment.

NON-CURRENT ASSETS HELD FOR SALE

Non-current assets are classified as held for sale and stated at the lower of their carrying amount and fair value less costs to sell if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

An impairment loss is recognised for any initial or subsequent write down of the asset to fair value less

costs to sell in the Council's operating expenses. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset, but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non-current asset is recognised at the date of derecognition.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Non-current assets classified as held for sale and the assets of a disposal group classified as held for sale are presented separately from the other assets in the Statement of Financial Position. The liabilities of a disposal group classified as held for sale are presented separately from other liabilities in the Statement of Financial Position.

OTHER FINANCIAL ASSETS EXCLUDING DERIVATIVES

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at their value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.

Purchases and sales of financial assets are recognised on trade date, the date on which the Council commits to purchase or sell the asset. Financial assets are de-recognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

Financial assets are classified into the categories below:

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Council provides money, goods or services directly to a debtor with no intention of selling the receivable. Those with maturities greater than 12 months after the balance date are classified as non-current assets.

After initial recognition, they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or de-recognised are recognised in the surplus or deficit.

Held to Maturity Investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after the balance date, which are classified as non-current assets.

After initial recognition, they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or de-recognised are recognised in the surplus or deficit.

Fair Value through Other Comprehensive Revenue and Expenses (Available for sale)

Available for sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category at initial recognition, or not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the Statement of Financial Position date. These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit. On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit. When securities classified as available for sale are sold or impaired, the accumulated fair value adjustments are included in the surplus or deficit as gains and losses from investment securities.

FAIR VALUE CHANGES

The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active (and for unlisted securities), the Council establishes fair value by using valuation techniques. These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

IMPAIRMENT OF FINANCIAL ASSETS

The Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets not carried at fair value through profit or loss is impaired. Impairment losses are recognised in the surplus or deficit. In the case of equity securities classified as available for sale, a significant or prolonged decline in the fair value of a security below its cost is considered in determining whether the security is impaired. If any such evidence exists for available for sale financial assets, the cumulative loss measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in surplus and deficit is removed from equity and recognised in surplus or deficit in the Statement of Comprehensive Revenue and Expenses. Impairment losses recognised on available for sale equity instruments are not reversed through surplus or deficit in the Statement of Comprehensive Revenue and Expenses. Instead, increases in the fair value of these assets after impairment are recognised in other comprehensive revenue and expenses in the Statement of Comprehensive Revenue and Expenses.

Refer to trade receivables for details of impairment testing of loans and receivables.

PROPERTY, PLANT AND EQUIPMENT

Property, Plant and Equipment consist of:

Operational assets - These include land, buildings, library books, plant and equipment and motor vehicles.

Restricted assets - Restricted assets are mainly parks and reserves owned by the Council that provide a

benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructure assets - infrastructure assets are the fixed utility system owned by the Council and group. Each asset class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations.

ADDITIONS

Items of Property, Plant and Equipment are initially recognised at cost, which includes purchase price plus directly attributable costs of bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. The cost of an item of property, plant, and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

Where a physical asset is acquired for nil or nominal consideration, it is recognised at its fair value at the date the asset was received with the fair value recognised as revenue. Work in progress is recognised at cost less impairment and is not depreciated.

DISPOSALS

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in revaluation reserves in respect of those assets are transferred to the accumulated comprehensive revenue and expense within equity.

REVALUATIONS

Assets which are revalued are shown at fair value (which is based on periodic valuations by external independent valuers that are performed with sufficient regularity to ensure that the carrying value does not differ materially from fair value) less subsequent depreciation (except land which is not depreciated). The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Roadway infrastructure assets and Library Collections are valued at depreciated replacement cost and revalued annually. Other infrastructural assets (except land under roads), Land and Buildings and Council Restricted Reserves are revalued on a three yearly valuation cycle.

Increases in the carrying amounts arising on a revalued class of assets are credited to a revaluation reserve in public equity. To the extent that the increase reverses a decrease previously recognised for the same class of assets in the surplus or deficit, the increase is first recognised in the surplus or deficit. Where the revaluation movement would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit.

Subsequent costs are included in the asset's

STATEMENT OF ACCOUNTING POLICIES CONTINUED

carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Comprehensive Revenue and Expenses during the financial period in which they are incurred.

DEPRECIATION

Depreciation of property, plant and equipment other than land is calculated on a straight line basis at rates that will write off the cost or valuation, less estimated residual value, over their expected useful economic lives. The following rates have been applied:

	Depreciation
Buildings & Structural Improvements	2 to 10%
Fixed Plant & Equipment	5 to 20%
Mobile Plant & Equipment	5 to 50%
Motor Vehicles	10 to 33.33%
Furniture & Fittings	4 to 20%
Office Equipment	8 to 66.67%
Library Book Stock	7 to 25%

Depreciation of infrastructural and restricted assets is calculated on a straight line basis at rates that will write off their cost or valuation over their expected useful economic lives.

The expected lives, in years, of major classes of infrastructural and restricted assets are as follows:

	Years
TRANSPORTATION	
Base Course	60-130
Surfacings	20-25
Concrete Pavers	80
Footpaths & Pathways/Walkways	15-80
Drainage	25-100
Bridges & Structures	20-100
Road Lighting	4-50
Traffic Services & Safety	10-25
WATER	
Reticulation	56-200
Reservoirs	100
Pump Stations	15-80
STORMWATER	
Reticulation	80-100
Pump Stations	15-80

WASTEWATER

Reticulation	80-100
Pump Stations	15-80
Milliscreen	10-80
Outfall	60

OTHERS

Grandstands, Community & Sports Halls	50
Sportsgrounds, Parks & Reserves Improvements	10-50
Buildings on Reserves	10-50
Pools	10-50
Inner Harbour	20-50

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each Statement of Financial Position date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

INVESTMENT PROPERTY

Investment property is held for long term rental yields and capital appreciation and is not occupied by the Council or held to meet service delivery objectives.

Properties leased to third parties under operating leases will generally be classified as investment property unless:

- the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation;
- the occupants provide services that are integral to the operation of the owner's business and/or these services could not be provided efficiently and effectively by the lessee in another location;
- the property is being held for future delivery of services;
- the lessor uses services of the owner and those services are integral to the reasons for their occupancy of the property.

Investment property is carried at fair value, representing open market value determined annually by external valuers. Changes in fair values are recognised in the surplus or deficit of the Statement of Comprehensive Revenue and Expenses.

INTANGIBLE ASSETS**TRADEMARKS AND LICENCES**

Trademarks and licences have a finite useful life and are initially recognised at cost, and subsequently carried at cost less accumulated amortisation and impairment losses. Amortisation is calculated using the straight line method to allocate the cost of trademarks and licences over their estimated useful lives, which vary from three to five years.

STATEMENT OF ACCOUNTING POLICIES CONTINUED

COMPUTER SOFTWARE

Acquired computer software and software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. These costs are amortised over their estimated useful lives of three to five years.

Costs associated with developing or maintaining computer software are recognised as an expense as incurred. Costs that are directly associated with the production of identifiable and unique software products controlled by the Council, and that will generate economic benefits exceeding costs beyond one year, are recognised as intangible assets. Direct costs include the software development employee costs and an appropriate portion of relevant overheads. Computer software development costs recognised as assets are amortised over their estimated useful lives not exceeding three years.

**IMPAIRMENT OF
NON-FINANCIAL ASSETS**

Assets that have an indefinite useful life and capital work in progress are not subject to amortisation and are tested annually for impairment. All other non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Indicators of impairment will depend on whether the asset is deemed to be cash generating or non-cash generating. All cash generating assets are assets held with the primary objective of generating a commercial return, all other assets are non-cash generating.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For non-cash generating assets where the Council would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of the asset. For cash generating assets, value in use is determined using a present value of future cash flows valuation methodology.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units) for assets that are cash generating. Once this assessment is made, this is adjusted through the revaluation reserve for revalued assets (where there is a positive reserve), or in the surplus or deficit in the Statement of Comprehensive Revenue and Expenses where revaluation does not occur or there is no positive revaluation reserve.

TRADE AND OTHER PAYABLES

These amounts are initially recorded at their fair value and subsequently recognised at amortised cost. They represent liabilities for goods and services provided to the Council prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

BORROWINGS

Borrowings are initially recognised at their fair value plus transaction costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the Statement of Financial Position date.

BORROWING COSTS

In line with PBE IPSAS 5 Borrowing Costs, all borrowing costs are recognised as an expense in the period in which they are incurred.

PROVISIONS

Provisions are recognised when the Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. An increase in the provision due to the passage of time is recognised as an interest expense.

FINANCIAL GUARANTEE

A financial guarantee contract is a contract that requires the Council to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due. Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, the fair value of the liability is initially measured using a valuation technique, such as considering the credit enhancement arising from the guarantee or the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. If the fair value of a guarantee cannot be reliably determined, a liability is only recognised when it is probable there will be an outflow under the guarantee.

Financial guarantees are subsequently measured at the higher of:

- The present value of the estimated amount to settle the guarantee obligation if it is probable there will be an outflow to settle the guarantee; and

STATEMENT OF ACCOUNTING POLICIES CONTINUED

- The amount initially recognised less, when appropriate, cumulative amortisation as revenue.

GRANT EXPENDITURE

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received. Any funds that are not spent for the approved purpose are returned to the Council by 30 June of the same financial year.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the Council's decision.

EMPLOYEE BENEFITS

WAGES AND SALARIES, ANNUAL LEAVE AND SICK LEAVE

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in current employee benefit liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when the leave is taken and measured at the rates paid or payable.

LONG SERVICE LEAVE AND GRATUITIES

The liability for long service leave and gratuities is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

RETIREMENT BENEFIT OBLIGATIONS

Current and former employees of the Council are entitled to benefits on retirement, disability or death from the Council's multi-employer benefit scheme. The scheme manager, National Provident Fund, has advised Council there is no consistent and reliable basis for allocating the obligation scheme assets and cost of the multi-employer defined benefit scheme to individual participating employers. As a result, the scheme is accounted for as a defined contribution plan and contributions are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset if a cash refund or a reduction in the future payments is available.

DEFINED CONTRIBUTION SCHEMES

Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit when incurred.

BONUS PLANS

The Council recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

BIOLOGICAL ASSETS

LIVESTOCK

Livestock are measured at their fair value less estimated point-of-sale costs. The fair value of livestock is determined based on market prices of livestock of similar age, breed and genetic merit. Changes in fair value are recognised in surplus or deficit in the Statement of Comprehensive Revenue and Expense.

NET ASSETS / EQUITY

Net Assets/Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities.

RESTRICTED AND COUNCIL CREATED RESERVES

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

Restricted reserves are those subject to specific requirements accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

BUDGET FIGURES

The Annual Plan and Long Term Plan comparatives in the prospective financial statements are those approved by the Council and adopted as a part of the Council's 2021 -2031 Long Term Plan or as revised and approved by Council prior to the commencement of the year in the Annual Plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council for the preparation of the financial statements.

COST ALLOCATION

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs, which cannot be identified in an economically feasible manner, with a significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

STATEMENT OF ACCOUNTING POLICIES CONTINUED

CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS

In preparing these prospective financial statements, the Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed as follows:

LANDFILL AFTERCARE PROVISION

The Omarunui Landfill is owned jointly by the Hastings District Council (63.68%) and Napier City Council (36.32%). The landfill is operated by the Hastings District Council on behalf of a joint committee (comprising elected representatives from the two councils). The joint Landfill Committee gained a resource consent in 1985 to operate the Omarunui Landfill. The Councils have responsibility under the resource consent to provide ongoing maintenance and monitoring of the landfill after the site is closed. There are closure and post-closure responsibilities such as the following:

Closure responsibilities:

- Final cover application and vegetation
- Incremental drainage control features
- Completing facilities for leachate collection and monitoring
- Completing facilities for monitoring and recovery of gas

Post-closure responsibilities:

- Treatment and monitoring of leachate
- Ground water and surface monitoring
- Gas monitoring and recovery
- Implementation of remedial measures such as needed for cover, and control systems
- Ongoing site maintenance for drainage systems, final cover and vegetation

The management of the landfill will influence the timing of recognition of some liabilities – for example, the current landfill will operate in four stages. A liability relating to stages three and four will only be created when the stage is commissioned and when refuse begins to accumulate in these stages.

Capacity of the Site:

The landfill is divided into four valleys as below:	Total Capacity (million)	Useful Life of Valley
Valley A - opened in December 1998, closed 2006	2.6m ³	17 years
Valley D - opened in December 2006 and currently in operation	2.1m ³	18 years
Valleys B & C - not yet in operation		

The cash outflows for landfill post-closure are expected to occur in 2025 for Valley D and began in 2007 for Valley A. The long term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred.

The provision has been estimated taking into account existing technology and is discounted using a discount rate of 2.3%.

The following major assumptions have been made in the calculation of the provision:

- Aftercare will be required for 30 years after the closure of each stage.
- The annual cost of aftercare for Valley A and D is \$201,500
- The provision reported is for the Napier City Council's share only (36.32%).

INFRASTRUCTURAL ASSETS

There are a number of assumptions and estimates used when performing depreciated replacement cost valuations over infrastructural assets. These include:

- The physical deterioration and condition of an asset, for example the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are underground such as stormwater, wastewater and water supply pipes. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- Estimating any obsolescence or surplus capacity of an asset; and
- Estimating the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth.

If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over or under in estimating the annual depreciation charge recognised as an expense in the Statement of Comprehensive Revenue and Expenses. To minimise this risk, the Council's infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections and deterioration and condition modelling are also carried out regularly as part of the Council asset management planning activities, which gives the Council further assurance over its useful life estimates.

Experienced independent valuers perform the Council's infrastructural asset revaluations except for most above and below ground water, wastewater and stormwater assets where the independent valuer peer reviews Council's valuations. In some cases, e.g. Pumps are independently valued by independent valuer.

STATEMENT OF ACCOUNTING POLICIES CONTINUED

CRITICAL JUDGEMENTS IN
APPLYING NAPIER CITY
COUNCIL’S ACCOUNTING
POLICIES

CLASSIFICATION OF PROPERTY

The Council owns a number of leasehold land and rental properties. The receipt of market-based rentals from these properties is incidental to the holding of these properties. In the case of residential leasehold properties, there are legal restrictions applying to how Council can manage these properties and in the case of rental properties, these are held as part of the Council’s social housing policy or to secure the ability to undertake long term city development projects. As some of these properties are held for service delivery objectives, they have been accounted for as property, plant and equipment.



ANNUAL PLAN 2022/23

RESERVE FUNDS

Name of Reserve	Purpose of Reserve	Activity to which reserve relates	Opening 1 July 2022	Deposits	Expenditure	Closing Balance 30 June 2023
COUNCIL CREATED RESERVES						
Aquarium Expansion	Derived from grants and donations for the Aquarium Expansion Project	Aquarium	(23)	-	-	(23)
Bay View Targeted Rate Fund	Established to recover the cost of connection to the Bay View Sewerage Scheme for properties connecting where the lump sum payment option was not elected. Income is derived from the Bay View Connection rate, and is used to recover loan servicing costs.	Wastewater	(49)	23	(10)	(36)
Capital Reserve	Derived from rating surpluses. The reserve is available to provide funding for capital projects or debt repayment.	All Activities	2,158	439	(1,379)	1,218
CBD and Taradale Promotional Levy Funds	Funds from the targeted rates for CBD and Taradale Promotion. The funds collected are paid in full to Napier Inner City Marketing and Taradale Marketing Association.	City and Business Promotion	(7)	217	(216)	(6)
Cycleway / Walkway Fund	Derived from donations and contributions for the construction and improvements of Cycleways/ Walkways	Roading	-	4,172	(4,172)	-
Robson Collection Fund	This fund was set up by the Napier Pilot City Trust in memory of John Robson. Revenue is derived from community donations for the Robson Collection on restorative justice.	Libraries	12	-	(1)	11
Dog Control Fund	This fund is a requirement under the Dog Control Act 1996. All transactions related to the dog owner's share of the costs of Animal Control, both operating and capital, flow to this account. Amounts include dog related fees received and the operating and capital costs of the dog related activity of Animal Control.	Animal Control	-	830	(1,102)	(272)
Development Contributions	Collected from development contributions from developers on the subdivision of land and various land use activities. Used to fund capital works and services.	Roading, Stormwater, Water, Wastewater, Reserves, Sportsgrounds, Libraries	51	210	-	261
Financial Contributions	Collected from financial contributions from developers on the subdivision of land and various land use activities. Used to fund capital works and services. Note: Council is itself a developer (Parklands) and contributions are transferred as internal charges.	Roading, Stormwater, Water, Wastewater, Reserves, Sportsgrounds, Libraries	17,489	8,146	(9,296)	16,339

RESERVE FUNDS CONTINUED

Name of Reserve	Purpose of Reserve	Activity to which reserve relates	Opening 1 July 2020 \$000	Deposits \$000	Expenditure \$000	Closing Balance 30 June 2021 \$000
Infrastructural Asset Renewal and Upgrade Funds	Collected from the annual rate funded allocation as per the Capital Plan. Used for capital expenditure on infrastructural asset renewals and associated upgrades.	Water Supply, Stormwater, Wastewater, Solid Waste, Sportsgrounds, Reserves, Public Toilets, Cemeteries, Napier Aquatic Centre	49,462	56	(5,204)	44,314
Plant & Equipment Renewals	This fund is derived from the depreciation and interest on capital portions of plant hire charges and profit on plant sold. The fund is used for the purchase of new and replacement plant and vehicles.	All Activities	3,203	1,502	(1,966)	2,739
Mayor's Discretionary Fund	Interest on the fund is used for charitable purposes to assist the needy, including contributions to purposes such as the Christmas Cheer Appeal.	Community Planning	2	-	-	2
Pensioner Housing Upgrade Reserve	Established from a contribution from rates equivalent to the annual depreciation on pensioner flats and houses owned by Council. The reserve is available to provide capital upgrade of these facilities.	Retirement & Rental Housing	353	-	-	353
Parking Contributions Account	Funds derived for the provision of parking facilities.	Parking	3,113	207	(41)	3,279
Parking Account	Funds are derived from the surplus revenue from the Parking Business Unit and are used to provide for parking facilities generally.	Parking	6,374	-	-	6,374
Parking Equipment Reserve Account	To provide funds for replacement of parking equipment on a regular basis.	Parking	2,545	-	111	2,656
Taradale Parking Meters	Funds collected from Parking Meters in Taradale Town Centre to fund the 2010 upgrade of the Town Centre (including parking).	Parking	(11)	-	(124)	(135)
Parklands Residential Development Fund	Derived from proceeds of section sales of the Parklands Residential Development project less development expenditure.	Parklands Residential Development, Property Holdings, Sportsgrounds, Reserves, Napier Skate Park	14,356	13,119	(11,848)	15,627
Roading Property Reserve	Derived from the sale or lease of surplus roading property. The proceeds are available for Roothing property purchases and improvements.	Roothing	52	1	(1)	52

RESERVE FUNDS CONTINUED

Name of Reserve	Purpose of Reserve	Activity to which reserve relates	Opening 1 July 2020 \$000	Deposits \$000	Expenditure \$000	Closing Balance 30 June 2021 \$000
Property Reserve	Derived from the sale of miscellaneous property. The proceeds are available for the acquisition of other miscellaneous land and buildings. Its purpose in particular is for unscheduled property purchases related to district scheme designations and for private developments which occur from time to time.	Property Holdings	3,568	60	(515)	3,113
McLean Park Property Reserve Account	Derived from rental income from the McVay Street and Vigor Brown Street houses less current loan servicing costs. As per Council resolution dated 15 May 2002, the fund may be used to fund future McLean Park property purchases or loan servicing costs on future purchases.	Sportsgrounds	445	217	(122)	540
Hawke's Bay Harbour Board Endowment Land Sale Account	Derived from proceeds from freeholding HB Harbour Board Endowment Land. The Hawke's Bay Endowment Land Empowering Act 2002 provides an unrestricted use of proceeds from leasehold land freeholded after 30 March 2002.	Property Holdings, Parklands Residential Development, Marine Parade Pools, Reserves	21,224	-	1	21,225
Investment Property Portfolio Sale Account	Derived from proceeds from freeholding HB Harbour Board Endowment Land.	Property Holdings	4,299	77	1	4,377
Solid Waste Disposal Income Account	Amount is derived from returns from the Joint Regional Landfill Committee for the operation of the Omarunui Regional Landfill and is used to fund capital development of the landfill and the net operating costs including loan servicing, of the Transfer Station.	Solid Waste	3,298	5,792	(5,928)	3,162
Reserve Subdivision of Land	Derived from contributions on the subdivision of land towards the development of reserves and subject to Council approval as part of the annual budget process.	Reserves	27	1	1	29
Lagoon Farm Account	Derived from the Lagoon Farm activity	Lagoon Farm	184	629	(707)	106
Subdivision and Urban Growth Fund	To service all borrowing in relation to Council's share of subdivision and urban growth projects, and to meet any servicing costs on financing the developer's share of projects where expenditure requirements precede the receipt of financial contributions. A part of the surplus is also used to reduce the general rate requirement.	All Activities	6,422	-	(2,415)	4,007
Total Council Created Reserves			138,547	35,698	(44,933)	129,312

RESERVE FUNDS CONTINUED

Name of Reserve	Purpose of Reserve	Activity to which reserve relates	Opening 1 July 2020 \$000	Deposits \$000	Expenditure \$000	Closing Balance 30 June 2021 \$000
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RESTRICTED RESERVES

Endowment Land Account	Derived from the sale of BCP Faraday Street land and the transfer of the Criterion Account capital sum previously advanced to the Land Development Account. This account is now used for the sale and purchase of other endowment land.	Property Holdings	1,862	17	(1,854)	25
Hawke's Bay Harbour Board Endowment Land Income Account	Derived from proceeds from the sale of former Harbour Board leasehold properties up to 30 March 2002. To be used to fund maintenance and capital improvements of the Inner Harbour and any other future capital expenditure related to Napier Harbour as defined by the Act.	Inner Harbour, Reserves, Lagoon Farm, Property Holdings	5,103	-	(10)	5,093
Total Restricted Reserves			6,965	17	(1,864)	5,118

BEQUESTS AND TRUST FUNDS

Colenso Bequest	Bequest is invested and the income derived used to: i) Provide a fund for the assistance of poor families. (Capital \$2500) ii) Provide assistance for prisoners released from Napier jail. (Capital \$500) iii) Provide a fund for the assistance of distressed seamen and strangers. (Capital \$1000) iv) Provide prizes for senior scholars at Napier Boys, Napier Girls & Colenso High Schools. (Capital \$1000)	Community Planning	30	-	(2)	28
Estate Henry Hodge	For charitable purposes, with a wish that it be used for the erection of flats for the needy.	Retirement & Rental Housing	176	3	(1)	178
Eskdale Cemetery Trust	This Trust fund, comprising a number of bequests totalling \$1,400, was taken over from the former Hawke's Bay County Council, and is available for the maintenance and upkeep of the Eskdale Cemetery.	Cemeteries	27	-	(1)	26
Hawke's Bay Municipal Theatre	Funds held on behalf of Hawke's Bay Arts and Municipal Theatre Trust.	Napier Municipal Theatre	5	1	1	7

RESERVE FUNDS CONTINUED

Name of Reserve	Purpose of Reserve	Activity to which reserve relates	Opening 1 July 2020 \$000	Deposits \$000	Expenditure \$000	Closing Balance 30 June 2021 \$000
John Close Bequest	Bequest is invested and income used in two ways: i) Cemetery Trust - for upkeep and maintenance of the Close burial plot, with surplus income to provide ham and ale at Christmas to the poor, old and needy. ii) Coal Trust - provided wood and coal to the needy. A scheme for arrangement for the disposition of income in terms of the Charitable Trusts Act 1957 was to have been initiated in 1993.	Community Planning	47	1	1	49
Morecroft Bequest	To provide a Municipal gymnasium or gymnasium equipment, either as a separate building or as part of any memorial or centennial hall which Napier City Council may decide to erect.	Sportsgrounds	15	-	-	15
Napier Christmas Cheer	For community fundraising through the HB Today for the preparation of Christmas parcels to be distributed to disadvantaged individuals and families within the Napier District.	Community Planning	15	-	-	15
Total Bequests Trust Funds			315	5	(3)	317



ANNUAL PLAN 2022/23

Capital Programme

Funding			Waka Kotahi Subsidy %												Renewals %	Growth %	Level of Service %	
Loan Rates %	Reserve %	Activity		Project Name	FORECAST	AP	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST				
					2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000				
City Strategy																		
-	100	-	Animal Control	Agility Tracks	20	-	-	-	22	-	-	-	-	26	100	-	-	
-	100	-		Complex Shelter & Office	30	21	32	22	56	23	35	24	37	64	100	-	-	
100	-	-		New Impounding Facility	100	103	-	-	724	743	-	-	-	26	20	-	80	
-	100	-		Stock Control Equipment	2	2	2	5	2	2	2	6	2	3	-	-	100	
-	100	-	Parking	Additional CBD Parking	-	-	-	1,735	2,132	457	470	483	497	510	-	56	44	
-	100	-		Alternate Transport Parking	39	10	11	11	11	11	12	12	12	13	-	40	60	
-	100	-		Minor Capital Items	5	5	5	5	6	6	6	6	6	6	-	-	100	
-	100	-		Parking Equipment Replacement	69	26	26	27	28	29	29	30	31	32	100	-	-	
-	100	-		Parking Security Upgrade	1,000	-	-	-	-	-	-	-	-	-	50	-	50	
Total City Strategy Capital Programme					1,265	167	76	1,805	2,981	1,271	554	561	585	680				
-	100	-	Water Supply	Awatoto Industrial & Phillips Road Bore	1,789	1,030	-	-	-	-	-	-	-	-	22	72	6	
84	16	-		Borefield No.1 Rising Main	50	2,524	1,218	1,069	-	-	-	-	-	-	-	100	-	
100	-	-		District Modelling Projects	-	52	53	54	-	40	-	-	43	-	-	-	100	
100	-	-		District Monitoring Project	217	-	-	-	-	-	-	869	895	919	-	7	93	
100	-	-		FW2 Fireflow Network Upgrades	-	-	-	1,084	1,114	-	-	-	-	-	-	-	100	
82	18	-		Hospital Hill Falling Trunk Main	-	219	-	-	-	-	-	-	-	-	100	-	-	
-	100	-		Mataruahou (Napier Hill) Reservoir	200	618	423	867	8,909	9,141	-	-	-	-	50	30	20	
88	12	-		Matruahou (Napier Hill) Rising & Falling Trunk Mains	-	721	845	2,169	3,898	3,428	-	-	-	-	-	12	88	
-	100	-		Network access points	96	-	-	-	-	-	-	-	-	-	100	-	-	
42	58	-		New bores in Awatoto	841	1,030	1,057	-	-	-	117	1,811	1,864	-	45	13	42	
-	100	-		New Reservoir Taradale	68	-	-	-	-	-	-	-	-	-	-	100	-	
-	100	-		New Reservoir Westen Hills	228	773	793	759	668	1,714	5,286	-	-	-	0	100	0	
80	20	-		New Taradale Bore Field	-	1,133	2,114	2,169	445	-	-	-	-	-	-	20	80	

Capital Programme CONTINUED

Funding															Level of Service %			
Loan Rates %	Reserve %	Waka Kotahi Subsidy %																
			Activity	Project Name	FORECAST 2021/22 \$000	AP 2022/23 \$000	FORECAST 2023/24 \$000	FORECAST 2024/25 \$000	FORECAST 2025/26 \$000	FORECAST 2026/27 \$000	FORECAST 2027/28 \$000	FORECAST 2028/29 \$000	FORECAST 2029/30 \$000	FORECAST 2030/31 \$000	Renewals %	Growth %		
88	12	-	Water Supply	New Water Treatment Plant	-	2,060	10,568	-	-	-	-	-	-	-	-	12	88	
-	100	-		Parklands Residential Development	111	112	117	123	123	125	130	135	139	142	-	100	-	
3	97	-		Pipe Renewals	500	515	528	813	835	857	1,175	1,208	621	1,276	92	5	4	
100	-	-		Pump Stations Renewals	425	412	423	504	1,258	606	159	163	168	191	92	-	8	
70	30	-		Reservoir inlets and outlets improvements	648	-	-	-	-	-	-	-	249	1,276	-	-	100	
88	12	-		Taradale Falling Trunk Main	-	149	-	-	516	686	3,524	4,226	2,485	1,914	1	12	87	
81	19	-		Te Awa Structure Plan	1,416	134	69	557	286	294	-	-	-	-	19	77	5	
100	-	-		Thompson Reservoir Upgrade	35	-	528	651	-	-	-	-	-	-	99	-	1	
-	100	-		Upgrade Water Supply Control System	160	-	-	-	-	-	-	-	-	-	100	-	-	
-	100	-		Urban Growth Projects - Water Supply	-	258	264	271	278	286	587	604	621	638	-	100	-	
100	-	-		Water Bore Renewals	100	309	423	-	-	-	-	-	-	-	100	-	-	
100	-	-		Water Meter Installation	-	-	-	-	-	-	-	-	249	255	-	-	100	
-	100	-		Water Meters Renewals	5	5	5	5	6	6	6	6	6	6	100	-	-	
99	1	-		Water Network Improvements	550	773	53	-	-	-	-	-	435	447	25	1	74	
93	7	-		Water Reservoir Improvements	120	330	127	130	134	91	211	97	99	102	7	-	93	
75	25	-		Water Reservoir Renewals	-	567	180	108	111	114	235	966	124	128	59	-	41	
90	10	-		Water Treatment Improvements	2,650	-	4,227	4,337	4,454	-	-	-	-	-	-	10	90	
-	100	-		Water Treatment Renewals	75	129	132	136	28	29	88	30	31	32	100	-	-	
Total					10,284	13,853	24,147	15,806	23,063	17,417	11,518	10,115	8,029	7,326				
-	100	-	Gifted/Vested Assets			110	113	116	119	123	125	129	132	135	140	-	100	-
Total Capital Programme Water Supply					10,394	13,966	24,263	15,925	23,186	17,542	11,647	10,247	8,164	7,466				

Funding																			
Loan Rates %	Reserve %	Waka Kotahi Subsidy %													Renewals %	Growth %	Level of Service %		
			Activity	Project Name	FORECAST 2021/22 \$000	AP 2022/23 \$000	FORECAST 2023/24 \$000	FORECAST 2024/25 \$000	FORECAST 2025/26 \$000	FORECAST 2026/27 \$000	FORECAST 2027/28 \$000	FORECAST 2028/29 \$000	FORECAST 2029/30 \$000	FORECAST 2030/31 \$000					
0	100	0	Wastewater	Flow meter replacements	20	5	53	54	11	11	59	12	12	38	100	-	-		
88	12	0		Flow metering	369	258	370	-	-	-	-	-	-	-	12	-	88		
94	6	0		Guppy Rd pumping main installation	30	268	1,162	-	-	-	-	-	-	-	-	77	23		
25	75	0		Harold Holt wastewater upgrades	428	-	-	-	-	-	-	-	-	-	80	-	20		
100	0	0		Installation of Generator Connections	188	-	-	-	-	-	-	-	-	-	-	100	-		
0	100	0		Odour control at Petane pump station	39	-	-	-	-	-	-	-	-	-	-	-	100		
82	18	0		Pandora Industrial Main	500	1,362	-	-	-	-	-	-	-	-	59	-	41		
-	100	-		Parklands Residential Development	202	207	214	219	225	232	237	244	251	258	-	100	-		
100	0	0		SCADA Upgrade	343	-	-	-	-	-	-	-	-	-	100	-	-		
37	63	0		Sewer Pipe Renewal	1,149	855	1,057	976	1,114	1,143	2,056	5,675	10,686	16,652	51	28	21		
51	49	0		Sewer Pump Station Renewal	2,619	881	1,168	1,442	423	434	1,139	1,171	1,143	408	100	-	-		
58	42	0		Taradale Wastewater Diversion	50	346	-	-	-	-	-	-	-	-	-	20	80		
91	9	0		Te Awa Structure Plan - Wastewater	1,316	3,967	-	325	2,617	2,685	-	-	-	-	-	93	7		
100	0	0		Tradewaste New Projects	73	1,071	4,227	-	-	-	-	-	-	-	-	-	100		
98	2	0		Treatment Plant Renewal	248	412	423	434	111	114	117	121	124	128	100	-	-		
0	100	0		Wastewater Growth Projects	200	1,030	1,057	542	557	-	-	-	-	-	-	100	-		
100	0	0		Wastewater Network Improvements	50	52	-	-	-	-	-	-	-	-	-	-	100		
79	21	0		Wastewater Outfall IAR	488	515	1,585	31,716	9,744	-	-	-	-	-	79	21	-		
100	0	0		Wastewater Pump Station Improvements	585	680	269	-	-	-	-	-	-	-	6	-	94		
100	0	0		Wastewater Treatment Improvements	-	155	317	-	-	-	-	-	124	1,148	-	7	93		
51	49	0		Wastewater Treatment Plant Upgrade	4,107	-	-	-	-	-	-	-	-	-	-	20	80		
73	27	0		Wastewater Treatment Renewals	200	1,123	1,177	340	1,748	7,203	7,048	5,262	5,507	255	27	11	62		
Total					13,204	13,187	13,079	36,048	16,550	11,822	10,656	12,485	17,847	18,887					
-	100	-	Gifted/Vested Assets				199	206	211	216	221	227	234	241	248	254	-	100	-
Total Capital Programme Wastewater					13,403	13,393	13,290	36,264	16,771	12,049	10,890	12,726	18,095	19,141					

Capital Programme CONTINUED

Funding			Activity	Project Name	Forecast										Renewals %	Growth %	Level of Service %
Loan Rates %	Reserve %	Waka Kotahi Subsidy %			2021/22 \$000	AP 2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000			
100	-	-	Stormwater	Ahuriri Estuary Projects	110	340	211	325	724	2,399	9,964	10,243	25	26	-	9	91
95	5	-		Ahuriri Master Plan Project 1 - Stormwater Treatment Wetland	-	-	-	325	2,227	-	-	-	-	-	-	5	95
-	100	-		Ahuriri Master Plan Project 3 - improve direct outfalls	212	63	-	-	-	-	-	-	-	-	-	5	95
-	100	-		Ahuriri Master Plan stormwater study	145	-	-	-	-	-	-	-	-	-	-	5	95
-	100	-		AhuririMaster Plan Project 11 - Pandora catchment improvemen	100	159	-	-	-	-	-	-	-	-	-	20	80
100	-	-		CBD Stormwater Upgrade	-	-	161	-	-	-	-	-	-	-	45	5	50
45	55	-		Drain Improvements	77	31	32	33	33	34	35	36	37	38	49	1	50
90	10	-		Extend Outfalls Marine Parade	74	-	211	-	-	229	-	-	249	-	-	-	100
77	23	-		Flood Alleviation Projects	250	2,318	1,849	3,627	8,792	3,765	9,274	-	-	-	42	8	50
71	29	-		Open Waterway Improvements	356	680	380	184	1,247	1,965	82	85	87	89	27	9	64
-	100	-		Parklands Residential Development	226	232	240	245	253	257	267	272	280	287	-	100	-
-	100	-		Pump station minor replacements (mechanical)	20	-	-	-	-	-	-	-	-	-	100	-	-
45	55	-		Pump Station Renewal	160	917	21	336	891	457	411	181	186	702	55	1	45
100	-	-		SCADA minor replacements	25	26	26	27	28	29	29	30	31	32	100	-	-
100	-	-		SCADA upgrade project	115	-	-	-	-	-	-	-	-	-	100	-	-
43	57	-		Stormwater Growth Projects	1,194	5,492	6,104	5,937	7,142	891	-	-	1,883	1,934	-	100	-
62	38	-		Stormwater Network Improvements	-	-	143	38	39	40	41	42	43	45	-	38	62
-	100	-		Stormwater pump replacements	255	185	190	195	200	206	211	217	224	230	80	20	-
-	100	-		Stormwater pump station electrical replacements	-	-	-	108	111	114	117	121	124	-	100	-	-
55	45	-		Stormwater Pump Station Improvements	1,700	-	74	33	-	-	-	604	621	1,659	26	3	71
41	59	-		Stormwater Renewals	85	88	90	92	95	97	100	103	106	108	59	-	41
-	100	-		Stormwater reticulation replacements	-	618	317	325	334	343	352	362	-	-	90	10	-
54	46	-		Te Awa Structure Plan	1,810	-	-	-	-	-	-	-	-	-	-	100	-
100	-	-		Tennyson St outfall improvements	72	309	317	-	-	-	-	-	-	-	-	-	100
50	50	-		Thames/Tynes pipe and drain upgrades	66	-	-	596	-	-	-	-	-	-	45	5	50
90	10	-		Upgrade Dalton St pump station	79	222	-	-	-	-	-	-	-	-	15	5	80
-	100	-		Upgrade existing Onehunga pump station	46	-	-	-	-	-	-	-	-	-	15	5	80
Total					7,177	11,680	10,366	12,426	22,116	10,826	20,883	12,296	3,896	5,150			
-	100	-		Gifted/Vested Assets	222	228	235	242	247	255	261	269	277	284	-	100	-
Total Capital Programme Stormwater					7,399	11,908	10,601	12,668	22,363	11,081	21,144	12,565	4,173	5,434			

Funding			Activity	Project Name	Forecast										Renewals %	Growth %	Level of Service %	
Loan Rates %	Reserve %	Waka Kotahi Subsidy %			FORECAST 2021/22 \$000	AP 2022/23 \$000	FORECAST 2023/24 \$000	FORECAST 2024/25 \$000	FORECAST 2025/26 \$000	FORECAST 2026/27 \$000	FORECAST 2027/28 \$000	FORECAST 2028/29 \$000	FORECAST 2029/30 \$000	FORECAST 2030/31 \$000				
100	-	-	Transportation	Ahuriri Masterplan - Pandora Road Upgrade	960	-	-	-	-	-	-	-	-	-	-	-	-	100
100	-	-		Ahuriri Masterplan - Thames Severn Stormwater Management	50	-	264	271	-	-	-	-	-	-	50	-	50	
-	49	51		Associated Improvements	100	103	106	108	111	114	117	121	124	128	50	-	50	
100	-	-		CBD Development	300	-	-	-	-	-	-	-	-	-	30	-	70	
-	49	51		Ground stabilisation and retaining wall	183	82	898	-	-	-	-	-	-	-	30	-	70	
49	-	51		Intersection Improvement Projects	300	124	79	244	139	86	1,004	4,981	714	96	-	15	85	
49	0	51		Intersection Safety Improvement Projects	277	2,472	-	2,277	1,559	1,188	1,644	-	-	319	-	14	86	
-	49	51		KiwiRail - Level Crossing	90	-	-	-	-	-	-	-	-	-	-	-	100	
49	-	51		Local Area Traffic Management Projects	330	927	951	976	1,002	1,028	1,057	1,087	1,118	1,148	-	-	100	
-	49	51		Major Intersection Improvement Projects	403	-	-	-	-	-	-	-	-	-	-	100	-	
49	-	51		Marine Parade Safety Improvements	-	103	1,902	-	-	-	-	60	683	638	-	18	82	
47	2	51		New Cycle and Walking Tracks	464	103	-	-	-	-	-	121	249	-	-	5	95	
-	100	-		Parklands Residential Development	767	788	810	832	854	877	900	925	955	978	-	100	-	
-	100	-		Puketitiri Road Upgrade	150	-	-	-	-	-	-	-	-	-	-	70	30	
-	49	51		Renewals	3,529	3,767	4,056	4,206	4,395	3,251	3,136	3,562	3,665	3,764	100	-	-	
-	100	-		Renewals (Not Subsidised)	530	546	507	488	445	457	470	489	503	517	100	-	-	
49	-	51		School Zone Safety work	300	-	-	-	-	-	-	-	-	-	-	-	100	
-	100	-		Te Awa Structure Plan	2,289	1,648	370	759	-	-	-	-	-	-	-	100	-	
49	-	51		Urban Corridor Improvement Projects	420	500	148	526	1,025	2,085	1,198	3,037	1,267	574	-	17	83	
100	-	-		Urban Growth Northwest Dvlpmnt	100	124	-	54	111	857	646	362	93	1,786	-	100	-	
-	100	-		West Quay Car Park	-	-	-	-	-	-	-	1,449	1,615	-	-	-	100	
50	50	-		West Quay One Way	694	-	-	-	-	-	-	-	-	-	-	-	100	
Total					12,236	11,287	10,091	10,741	9,641	9,943	10,172	16,194	10,986	9,948				
-	100	-	Gifted/Vested Assets		408	422	432	443	456	467	481	494	507	522	-	100	-	
Total Capital Programme Transportation					12,644	11,709	10,523	11,184	10,097	10,410	10,653	16,688	11,493	10,470				

Capital Programme CONTINUED

Funding			Waka Kotahi Subsidy %											Level of Service %				
Loan Rates %	Reserve %	Activity		Project Name	FORECAST	AP	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST				FORECAST	
					2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	Renewals %	Growth %		
					\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000					
				Other Infrastructure														
100	-	-		Cemeteries	Cemetery Concept Plan Implementation	75	82	63	87	45	46	23	24	25	26	-	10	90
100	-	-			Cemetery land purchase	-	-	-	-	-	-	2,349	604	-	638	-	100	-
4	96	-			Cemetery Planting	39	26	26	27	28	29	29	30	31	32	100	-	-
-	100	-			Cemetery Renewals	110	114	21	22	22	23	23	24	25	26	100	-	-
-	100	-			Napier Cemetery Development	100	36	11	11	11	11	12	12	12	13	100	-	-
-	100	-			Taradale cemetery Heritage work	-	-	16	-	-	17	-	-	19	-	100	-	-
100	-	-			Western Hill Extension - Stage 2	350	-	-	-	-	-	-	-	-	-	-	100	-
100	-	-			Wharerangi Building Refurbishment	10	10	-	-	-	-	-	-	-	-	100	-	-
28	72	-		Public Toilets	Infrastructure Asset Renewal	220	103	476	596	223	343	763	362	559	1,340	100	-	-
-	100	-		Waste Minimisation	Omarunui Dev Forestry	-	-	-	9	9	9	9	10	10	10	100	-	-
-	100	-			Omarunui Dev Valley D	667	657	674	613	435	446	288	296	305	313	100	-	-
-	100	-			Omarunui Dev Valleys B&C	1,216	1,626	1,669	1,712	1,354	1,389	1,428	591	608	624	100	-	-
-	100	-			Omarunui Development Plant	242	27	96	16	95	31	137	44	-	19	100	-	-
-	100	-			Recycling Crate Purchases	13	-	-	-	-	-	-	-	-	-	100	-	-
-	100	-			Solid Waste Renewals	162	96	98	101	104	106	109	103	106	108	100	-	-
-	100	-			Wheelie Bin Purchases	53	-	-	-	-	-	-	-	-	-	100	-	-
				Total Other Infrastructure Capital Programme	3,257	2,777	3,150	3,194	2,326	2,450	5,170	2,100	1,700	3,149				

Funding			Waka Kotahi Subsidy %											Renewals %	Growth %	Level of Service %	
Loan Rates %	Reserve %	Activity		Project Name	FORECAST	AP	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST				
					2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000				2030/31 \$000
			Community and Visitor Experiences														
100	-	-	Bay Skate	Bay Skate Renewals	19	23	26	54	30	34	84	39	43	38	100	-	-
65	35	-		Park Improvements	3	207	-	-	-	-	-	-	-	-	-	36	64
44	66	-		Skate Ramps	163	-	-	27	-	-	-	-	-	-	-	40	60
100	-	-	Community Facilities (Halls)	Halls Renewals	69	56	18	198	303	63	141	219	376	130	100	-	-
50	50	-		Memorial Square Community Rooms	-	773	793	-	-	-	-	-	-	-	100	-	-
100	-	-		Minor Capital Items	145	62	63	65	67	69	70	-	-	-	100	-	-
70	30	-		Park Equipment	100	560	317	-	-	-	-	-	-	-	-	5	95
88	12	-		Taradale Town Hall internal refurbishment	85	206	264	542	557	-	-	-	-	-	100	-	-
100	-	-		Te Pihinga Community Centre	-	515	3,170	4,391	3,564	-	-	-	-	-	-	5	95
-	100	-	Faraday Centre	Faraday Centre Building Upgrade	20	536	21	22	22	23	23	24	25	26	31	-	69
94	6	-		Faraday Centre Minor Capital	17	10	11	11	11	11	12	12	12	13	6	-	94
100	-	-	Housing	Healthy Homes Heat pumps	1,940	-	-	-	-	-	-	-	-	-	100	-	-
100	-	-		Henry Charles Hall Internal Refurbishment	80	309	-	-	-	-	-	-	-	-	100	-	-
100	-	-		Minor Capital Projects	188	92	94	97	99	102	105	107	111	114	100	-	-
100	-	-		Retirement Housing Renewals	2,412	520	898	1,037	605	981	408	1,691	634	988	100	-	-
100	-	-		Minor Capital Projects	38	22	22	23	23	24	25	25	26	27	100	-	-
100	-	-		Rental Housing Renewals	260	10	11	210	197	371	63	1,063	91	245	100	-	-
100	-	-		Retirement Housing Renewals	357	-	-	-	-	-	-	-	-	-	100	-	-
100	-	-	Kennedy Park Resort	Deluxe Ensuite Units	160	-	-	-	-	-	-	-	-	-	-	-	100
100	-	-		Kennedy Park Building Renewals	336	95	536	92	289	644	152	1,009	528	1,122	100	-	-
-	100	-		Kennedy Park Renewals	94	49	109	49	111	35	108	37	56	121	100	-	-
100	-	-		Minor Capital Items	520	1,795	896	2,216	327	2,518	63	65	98	68	100	-	-
100	-	-		Upgrade TV Infrastructure	-	180	-	-	-	-	-	-	-	-	-	-	100
100	-	-	Libraries	Library Building Renewals	27	5	12	32	54	205	45	-	-	-	100	-	-
100	-	-		Library Renewals	160	10	11	11	11	11	18	-	-	-	90	-	10
95	5	-		Library Stock	465	453	465	477	490	503	517	-	-	-	-	-	100
90	10	-		Minor Capital Items	11	11	12	12	12	12	13	-	-	-	-	-	100

Capital Programme CONTINUED

Funding																	
Loan Rates %	Reserve %	Waka Kotahi Subsidy %													Renewals %	Growth %	Level of Service %
			Activity	Project Name	FORECAST 2021/22 \$000	AP 2022/23 \$000	FORECAST 2023/24 \$000	FORECAST 2024/25 \$000	FORECAST 2025/26 \$000	FORECAST 2026/27 \$000	FORECAST 2027/28 \$000	FORECAST 2028/29 \$000	FORECAST 2029/30 \$000	FORECAST 2030/31 \$000			
96	4	-		Napier Library Rebuild	673	1,097	4,054	10,841	11,136	-	-	-	-	-	-	-	100
100	-	-		Taradale Library Minor Work	212	196	-	-	-	-	-	-	-	-	-	58	42
100	-	-		Technology Services Upgrade	50	49	51	52	-	-	-	-	-	-	-	100	-
100	-	-	Marine Parade Pools	Marine Pde Pools Renewals	52	228	42	217	45	55	56	242	68	70	100	-	-
65	35	-		Ocean Spa Upgrade	602	670	-	-	-	-	-	-	-	-	-	-	100
-	100	-		Replacement Boiler	60	-	-	-	-	69	-	-	-	-	-	100	-
100	-	-	MTG Hawke's Bay	Security Cameras	2	-	-	-	-	-	-	-	-	-	-	-	100
100	-	-		Seismic Strengthening	75	223	-	-	-	-	-	-	-	-	-	100	-
-	100	-		Century Theatre Balustrade	-	10	42	-	-	-	-	-	-	-	-	100	-
-	100	-		Collection Storage Van	-	62	-	-	-	-	-	-	-	-	-	100	-
100	-	-		Earthquake Gallery	-	82	-	-	-	-	-	-	-	-	-	100	-
100	-	-		MTG Building Renewals	115	60	304	124	372	81	211	540	1,387	922	100	-	-
100	-	-		MTG Century Theatre Tech Investigation and Upgrade	-	309	264	-	-	-	-	-	-	-	-	100	-
6	94	-		MTG Minor Capital	77	52	53	87	56	57	59	-	-	-	-	-	100
100	-	-		MTG Renewals	126	62	63	65	67	69	70	-	-	-	-	100	-
100	-	-		Storage for MTG - property purchase	-	1,854	-	-	-	-	-	-	-	-	-	-	100
100	-	-	Napier Aquatic Centre	Asset Register Items	125	-	-	-	-	-	-	-	-	-	-	-	100
100	-	-		Napier Aquatic Centre expansion	64	556	264	-	-	-	-	-	-	-	-	50	40
65	35	-		Napier Aquatic Centre Renewals	407	4,509	242	116	600	488	381	648	525	444	100	-	-
-	100	-		Reception and Office Redevelopment	50	21	-	-	-	-	-	-	-	-	-	100	-
-	100	-		Roof Weather-Tightning Repair	70	-	-	-	-	-	-	-	-	-	-	100	-
100	-	-	Napier Conferences & Events	AV Equipment Upgrades	26	157	11	11	28	11	149	12	12	38	50	-	50
97	3	-		Conference Centre Building Renewals	279	7	26	70	258	1,257	211	267	348	364	100	-	-
4	96	-		Minor Capital Items	85	62	63	65	67	69	70	72	75	77	100	-	-
10	90	-		Napier Conferences & Events Renewals	188	536	127	76	45	46	47	78	50	51	100	-	-
100	-	-		War Memorial	1,435	-	-	-	-	-	-	-	-	-	-	-	-

Funding	Loan Rates %	Reserve %	Waka Kotahi Subsidy %	Activity	Project Name	FORECAST	AP	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	Renewals %	Growth %	Level of Service %
						2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000			
100	-	-	-	Napier i-SITE Visitor Centre	i-Site Alterations	-	258	-	-	-	-	-	-	-	-	-	100
72	28	-	-		i-SITE Renewals	59	38	9	67	33	180	93	27	22	63	100	-
-	100	-	-		Minor Capital Items	80	10	11	24	6	29	12	12	28	6	100	-
-	100	-	-	Napier Municipal Theatre	Minor Capital Items	64	57	63	76	67	69	70	72	75	77	100	-
-	100	-	-		Municipal Theatre Building Renewals	72	2	119	247	192	137	156	79	665	439	100	-
97	3	-	-		Municipal Theatre Renewals	202	494	477	765	857	520	65	85	118	77	100	-
100	-	-	-	National Aquarium of NZ	Aquarium Renewals	1,235	1,864	1,923	1,864	718	817	634	111	75	583	100	-
100	-	-	-		Building Renewals	157	557	313	565	304	103	378	898	1,353	54	100	-
-	100	-	-		Minor Capital Items	45	27	26	18	86	50	4	42	35	76	100	-
50	50	-	-	Par2 MiniGolf	Minor Capital Items	178	34	26	7	11	36	111	32	14	8	52	48
100	-	-	-	Reserves	Ahuriri Estuary Projects	1,300	103	-	-	-	-	-	121	621	638	-	100
-	100	-	-		Allen Berry Future Development	100	-	-	-	-	-	-	-	-	-	10	90
100	-	-	-		Capital plan unassociated exp	-	-	-	-	-	-	-	1,811	6,213	4,466	-	100
100	-	-	-		Coastal Erosion	595	-	-	-	-	-	-	-	-	-	100	-
-	100	-	-		Destination Playground Stage 2	100	824	-	-	-	-	-	-	-	-	-	100
-	100	-	-		Foreshore Planting	20	21	21	22	22	23	23	24	25	26	-	100
-	100	-	-		Freedom Camping	-	-	-	-	-	-	470	-	-	-	-	100
-	100	-	-		Gifted/Vested Assets	300	309	317	325	334	343	352	362	373	383	-	100
-	100	-	-		Hardinge Road Erosion	-	-	-	325	-	343	-	362	-	383	100	-
100	-	-	-		Maraenui Splash Pad and Park Developmment - Shopping Reserve	100	-	-	-	-	-	-	-	-	-	-	100
100	-	-	-		Marine Parade Renewals	788	247	137	22	22	23	23	121	124	128	100	-
-	100	-	-		Planting	70	72	74	76	78	80	82	85	87	89	-	100
100	-	-	-		Playground Renewals	686	206	211	217	223	229	235	242	249	255	100	-
-	100	-	-		Reserves Renewals	850	1,020	211	586	223	217	176	380	81	83	100	-
-	100	-	-		Riparian Planting	20	21	21	22	22	23	23	24	25	26	-	100
-	100	-	-		Urban Growth	400	309	423	325	445	343	470	362	497	383	-	100

Capital Programme CONTINUED

Loan Rates %	Reserve %	Waka Kotahi Subsidy %	Activity	Project Name	FORECAST	AP	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	Renewals %	Growth %	Level of Service %
					2021/22 \$000	2022/23 \$000	2023/24 \$000	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000			
100	-	-		Western Hill Pathway Development	97	-	127	-	-	-	-	-	-	-	20	80
-	100	-		Whakarire Ave Rock Revetment	2,165	-	-	-	-	-	-	-	-	-	-	100
-	100	-	Sportsgrounds	McLean Park Digital Screen	250	-	-	-	-	-	-	-	-	80	20	-
100	-	-		McLean Park Facility Renewals	670	361	211	867	-	-	235	543	435	80	20	-
100	-	-		McLean Park light tower upgrades	-	103	-	108	-	114	-	-	-	100	-	-
100	-	-		Minor Capital Items	-	1,056	-	-	-	-	-	-	-	94	-	6
100	-	-		Neighbourhood Parks Upgrades	-	258	-	271	-	-	822	-	-	40	5	55
100	-	-		New Pathways	40	-	42	-	45	-	47	-	-	80	10	10
92	8	-		New Shade Areas	42	21	21	22	22	23	23	24	25	26	-	100
100	-	-		Onekawa Park	-	-	-	759	-	-	-	-	-	100	-	-
100	-	-		Park Island Northern Redevelopment	299	-	-	-	-	-	-	-	-	-	20	80
100	-	-		Playground Development	300	309	-	325	-	-	352	-	-	50	10	40
-	100	-		Riparian Planting	10	10	-	11	-	11	-	-	12	-	-	100
100	-	-		Safety Projects/CPTED	15	-	11	-	11	-	12	-	12	50	50	-
-	100	-		Sportsgrounds Renewals	532	350	359	369	379	388	634	266	273	100	-	-
Total Community and Visitor Experiences Capital Programme *					24,283	26,242	18,508	29,575	23,546	11,909	8,603	12,235	15,902	14,352		

*The above total includes assets that have been vested to Council. This total differs from the Funding Impact Statement as that excludes transactions involving non-monetary funding.

Loan Rates %	Reserve %	Waka Kotahi Subsidy %												Renewals %	Growth %	Level of Service %	
			Activity	Project Name	FORECAST 2021/22 \$000	AP 2022/23 \$000	FORECAST 2023/24 \$000	FORECAST 2024/25 \$000	FORECAST 2025/26 \$000	FORECAST 2026/27 \$000	FORECAST 2027/28 \$000	FORECAST 2028/29 \$000	FORECAST 2029/30 \$000				FORECAST 2030/31 \$000
			Property Assets														
-	100	-	Inner Harbour	Ahuriri Masterplan - Iron Pot Public Access	400	-	-	-	-	-	-	-	-	-	-	-	100
-	100	-		IH Facilities Renewals	372	-	-	-	-	-	-	-	-	-	-	100	-
100	-	-		Inner Harbour Project - Iron Pot Upgrade	-	52	423	3,795	1,765	-	-	-	-	-	38	-	62
100	-	-		Inner Harbour Project - Meeanee Quay Upgrade	-	-	-	-	-	-	-	109	2,050	1,212	7	-	93
100	-	-	Lagoon Farm	Asset Purchases	-	31	-	33	-	34	-	36	-	38	-	100	-
100	-	-	Property Holdings	Assessment & Compliance Projects	60	206	53	33	22	23	23	24	25	26	100	-	-
100	-	-		Assessment and compliance projects	-	206	106	542	557	571	587	604	621	-	100	-	-
-	100	-		Building Purchase	-	1,853	-	3,795	-	-	-	-	-	-	-	-	100
100	-	-		Civic Buildings Upgrade	1,500	3,090	2,114	10,843	11,136	-	-	-	-	-	50	-	50
100	-	-		Pandora Pond Buildings	250	309	-	-	-	-	-	-	-	-	100	-	-
100	-	-		Seismic Stregthening Council Buildings	122	-	-	-	-	-	-	-	-	-	100	-	-
Total Property Assets Capital Programme					2,704	5,747	2,696	19,041	13,480	628	610	773	2,696	1,276			
			Support Units														
100	-	-	Chief Executive	Minor Capital Items	70	72	74	76	78	80	82	-	-	-	-	-	100
-	100	-	Finance	Technology Equipment Minor Capital	2,705	2,338	5,335	8,179	9,065	2,931	2,682	1,268	1,864	1,608	100	-	-
100	-	-	Information Services	Corporate IT Network	13	13	14	14	14	15	15	16	16	17	-	-	100
-	100	-		Software Replacement & Upgrade	62	-	-	-	-	-	-	-	-	-	-	-	100
51	49	-		Software Replacements and Upgrades	1,367	819	1,538	1,079	1,108	1,137	1,169	1,201	1,236	1,270	-	-	100
100	-	-		Street Management (CCTV's)	500	129	-	-	-	-	-	-	-	-	-	-	100
-	100	-	Plant and Vehicles	Plant and Vehicle Renewal Purchases	900	1,082	1,110	976	1,058	1,085	1,175	1,208	1,243	1,276	100	-	-
-	100	-	Services Administration	Asset Register Items	13	13	13	14	14	14	15	15	16	16	100	-	-
100	-	-		Depot Building Renewals	54	55	15	39	119	240	61	66	362	1,307	100	-	-
-	100	-		Depot General Renewals	30	31	32	33	33	34	35	36	37	38	100	-	-
-	100	-		Lockable storage-more sheds	5	-	-	-	-	-	-	-	-	-	100	-	-
-	100	-		Network Connection to Smoko Building	-	-	-	-	11	-	-	-	-	-	100	-	-
Total Support Unit Capital Programme					5,719	4,552	8,131	10,410	11,500	5,536	5,234	3,810	4,774	5,532			
Total Capital Programme					81,068	90,461	91,238	140,066	126,250	72,876	74,505	71,705	67,582	67,500			

SUMMARY OF CHANGES BETWEEN Y2 LTP AND 2022/23 ANNUAL PLAN

The capital works programme outlined in the LTP includes a substantial investment in a variety of projects. For the Annual Plan 2022/23, there have been several changes where projects have been re-phased. There have also been requirements that have been identified since the LTP and some projects which are no longer required. The tables below outline key changes made to 2022/23.

Variation between LTP Y2 and Annual Plan 2022/23 (Capital expenditure)

Activity Group	AP 2022/23 \$000	LTP 2022/23 \$000	Variance (\$000)
City Strategy	167	1,094	(927)
Community and Visitor Experiences	25,682	17,574	8,108
Other Infrastructure	2,777	2,778	(1)
Property Assets	5,747	3,379	2,368
Stormwater	11,908	9,212	2,696
Transportation	11,709	11,709	0
Wastewater	13,393	10,849	2,544
Water Supply	13,966	9,941	4,025
Support Units	4,552	6,720	(2,168)
Total	89,901	73,256	16,645

Changes over 500K to a project between LTP Y2 and 2022/23 Annual Plan

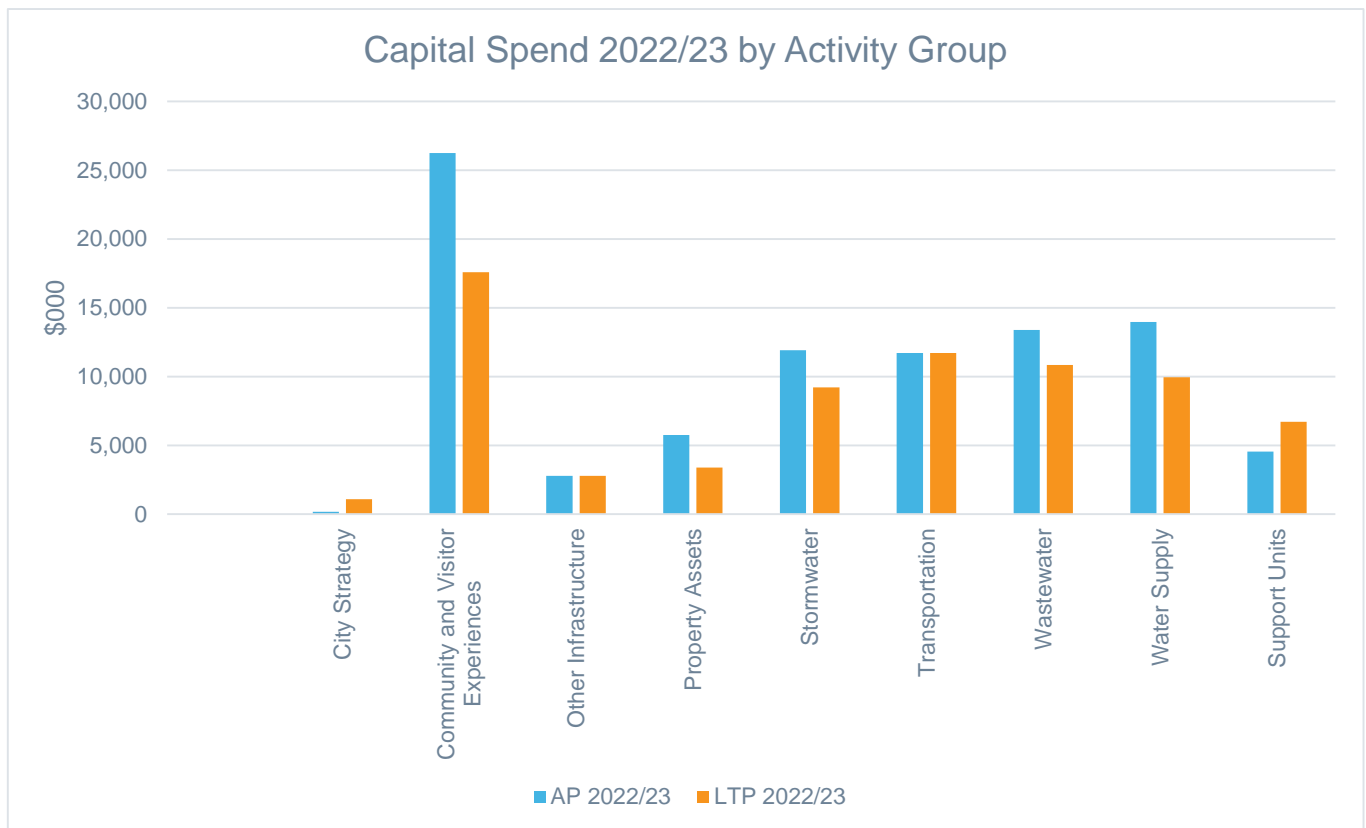
Activity Group	Details of changes over \$500,000 for 2022/23
Governance and Representation	NIL
City Strategy	Taken out of 22/23 budgets: <ul style="list-style-type: none"> \$500k taken out of 22/23 for parking technology upgrade as it was brought forward into 2021/22. The roll out of the upgrade this financial year meant that the budget needed to be consolidated into this year to pay the supplier.

Water Supply	<p>Added in to 22/23 budgets:</p> <ul style="list-style-type: none"> - \$500k brought into 22/23 from 21/22 for Water Treatment Plant 1 due to the timing of work related to the Water Reform Programme. This budget was not needed to be spent in previous year, but Council is continuing this project after central government funding ceases. - \$500k brought into 22/23 from 21/22 for Water Treatment Plant 2 due to the timing of work related to the Water Reform Programme. This budget was not needed to be spent in previous year, but Council is continuing this project after central government funding ceases. - \$4.59M for the Napier Hill Reservoir carried forward from 21/22 into: <ul style="list-style-type: none"> o \$2.45M in 22/23 o \$1.15M in 23/24, and o \$986k in 24/25 <p>This change is to enable Council to time the rising main installation to match the programme of the design and construction of the Mataruahou Reservoir.</p> <p>Taken out of 22/23 budgets:</p> <ul style="list-style-type: none"> - \$500k taken from 21/22, and \$500k taken from 22/23, brought together to make \$1M in 23/24 for development of Borefield 1 due to the timing of work related to the Water Reform Programme. This budget was not needed to be spent in previous year, but Council is continuing this project after central government funding ceases.
Wastewater	<p>Added in to 22/23 budgets:</p> <ul style="list-style-type: none"> - \$933k for repairs to the Pandora Industrial Main brought into 22/23 from 21/22. The timing of project has been adapted to match the spend projection of this work.
Stormwater	<p>Added in to 22/23 budgets:</p> <ul style="list-style-type: none"> - \$600k brought forward from 29/30 and 30/31 (\$300k respectively) and into 22/23 for CCTV inspections of stormwater pipes to proactively identify assets needing repairs or replacement - Of \$4M for a Te Awa land purchase from 21/22, \$646k brought into 22/23, and \$3.38M pushed into 23/24. The Timing of this project is governed by the development in this area. The current estimate of this work is in 22/23.
Transport	NIL
Other Infrastructure	NIL

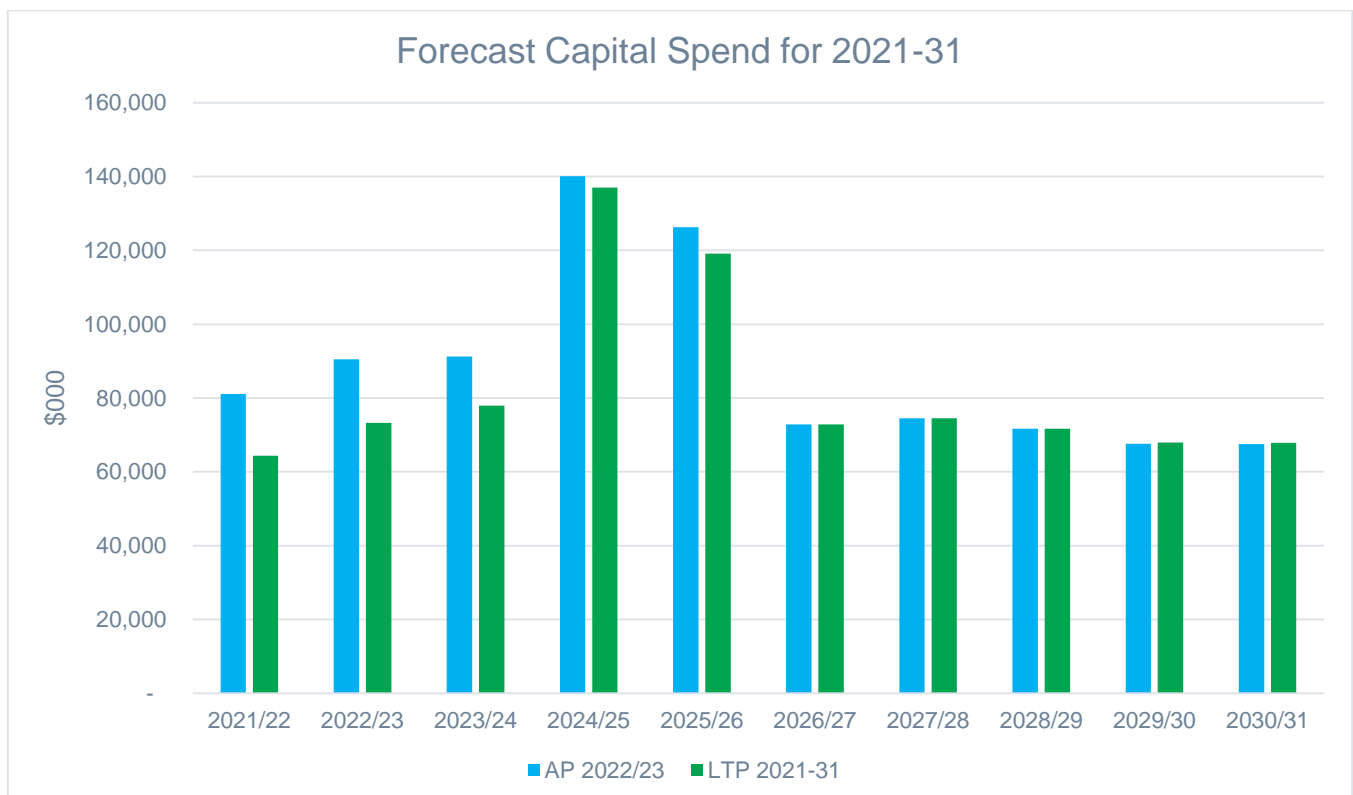
	<p>Added in to 22/23 budgets:</p> <ul style="list-style-type: none"> - \$4M additional CAPEX added to 22/23 budgets for the Napier Aquatic Centre. Investment in the Napier Aquatic Centre is required to ensure safety, compliance with national standards, and ongoing maintenance of level of service - \$500k brought into 22/23 from 21/22 to progress detailed design and consent processes for Te Pihinga - \$1.06M for the library rebuild brought into 22/23 from 21/22, as the business case and design concepts were the priorities for 21/22. - \$500k for Faraday Centre building upgrades brought into 22/23 from 21/22. Council decisions about building purchase and strengthening are still pending, so this money was not required in 21/22. - \$1.8M for the MTG storage property purchase brought into 22/23 from 21/22. <p>Taken out of 22/23 budgets:</p> <ul style="list-style-type: none"> - \$3.84M for the library rebuild pushed out from 22/23 to 23/24. The library redevelopment programme pushed out as the business case and design concept are the priorities for 22/23.
Property Holdings	NIL
Support Units	<p>Taken out of 22/23 budgets:</p> <ul style="list-style-type: none"> - \$600k, \$2.17M, and \$1.4M pushed out from 21/22, 22/23 and 23/24 respectively to place \$4.2M in the budget for 25/26 for replacement of the enterprise asset management system. This project has been delayed.

Overview of changes to Capital Programme

The following chart shows the planned capital spend by activity group in the 2022/23 annual plan, versus what was projected in the LTP:



The following chart shows the overall changes made to 2022/23 and how that impacts across the LTP programme:





High Level Consultation Plan – Annual Plan 2022/23

Introduction

The Annual Plan 2022/23 relates to year two of the current Long Term Plan (LTP).

While there are several challenges to the programme in year two, these in themselves do not necessitate the need to consult as they do not pose substantial changes to year two of the LTP. However, one of the matters – the increasing costs to continue to maintain the aquatic facility to keep it open, is deemed to be of high public interest and has a correlation to the upcoming consultation and subsequent decision on the future of Aquatic provision in Napier.

The financial impacts of the COVID19 pandemic both with reduced income through the Tourism activities, along with cost escalations due to labour shortages and supply chain issues driving up capital project costs, as well as general cost increases (with inflation) have resulted in moderate changes to the Annual Plan for 2022/23 and have led to a proposed rates increase of 9.8%. The proposed 9.8% increase is within Council's Rates limit of 10.4% for the 2022/23 financial year. Despite being within the indicated increase for year two, Council would like to take the opportunity to identify the challenges being faced and the need to be agile enough to reprioritise within this changing landscape and provide an update the community on the proposed rates increase.

There is a proposal to support the transfer of assets, costs, income (rates) and work programme to Hawke's Bay Regional Council (HBRC) as part of the region's Coastal Hazards Strategy. Hastings District Council will also consult with its community. Following Council's decision, and should the transfer matter proceed, HBRC will include this as a matter for consultation in its next Long Term Plan consultation.

The consultation document will include information about the financial impacts of the current environment and proposed rates increase. It will also outline the increased costs to maintain the current level of service for the Napier Aquatic Centre and signal the upcoming consultation and decision around the future of the aquatic provision. It will include the Coastal Hazards transfer proposal.

Consultation will take place for one month from 7 April to 13 May 2022. Reference will be made to the consultation process about the Future Provision of Council Housing which overlaps this consultation period.

Significance and Engagement Policy

As stated above, the proposed plan for 2022/23 does not require consultation, however given the potentially high level of interest in the broader aspects around the Napier Aquatic Centre, it is recommended that an Annual Plan consultation process is undertaken. This process will also include the Coastal Hazards Transfer proposal.

The engagement approach reflects the COVID19 environment and is also commensurate with the minimal impact on the wider community. Engagement with Māori and other key stakeholders will be undertaken through existing forums and mechanisms.

Purpose

The objectives of the consultation are to:

- Identify to the community changes in priorities and the challenges within year two of the Long Term Plan 2021-31
- Actively invite the community to provide feedback
- Update the community about progress on key projects

Approach

The Covid-19 Alert restrictions have necessitated a largely online consultation approach, with a limited number of small ward based hui for members of the community who are interested in face to face interaction. Registration will be required in order for numbers to be managed. It is important to note these hui may not proceed if the restrictions tighten or there is low interest in them. We will also offer the opportunity for groups to invite Councillors and/or the Mayor to their meetings. While we will encourage online submissions, hardcopy submission forms will also be made available at Customer Services and the Napier Libraries.

A summary pamphlet will be delivered to each household – it will provide a brief summary of the information, identify the engagement activities and provide links to the online information and submission form.

Consultation Document

The consultation document recognises the theme identified through the Long Term Plan 2021-31 of “looking after what we have” and focuses on community enjoyment of our facilities. The document will be online with a limited number of hardcopies available. The supporting documentation will include updates on the progress of the key LTP projects.

Communication & Engagement Tools

The proposed activities take a community-wide approach while also providing opportunity for direct engagement with key stakeholders through existing forums.

Engagement Activities	Who
Facebook Live	Mayor led
Weekly Facebook updates (video) – Questions raised (3)	Mayor led
Small ward Hui <ul style="list-style-type: none"> • Power point (what's changed / updates) • Q & A session 	Ward Councillors
Key Stakeholders <ul style="list-style-type: none"> • Existing regular meetings • Invite us to your meeting • Portfolio based meetings 	Mayor and CE Mayor/Councillors Councillor Portfolio leads
Communications Activities	
Consultation Document	Project team
Summary leaflet	Comms
Advertising (including radio, print, digital)	Comms
Media plan	Comms
Direct distribution (lists)	Project team
Website – lead banner / Sayitnapier	Comms
Social media posts	Comms
Rates insert (dependant on timing)	Comms

SCHEDULE OF FEES AND CHARGES 2022/23



NAPIER
CITY COUNCIL
Te Kaunihera o Ahuriri

ANIMAL CONTROL

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Dog Registration			
Selected owner discount applies to owner's who undertake Council training on dog owner's obligations (one year dog ownership as qualifying period)			
For dogs registered for the first time after the commencement of the registration year a charge of one twelfth of the annual unlicensed owner fee per month, or part-month of the remaining year, is payable, provided the dog is no older than three months at time of first registration. Dogs older than three months at the time of first registration will be charged from the date that the dog attained the age of three months.			
The minimal charge for licenced dog ownership for seniors (65+) addresses the very low rate of issues from this sector.			
Charges for Dog Registration and Control are approved pursuant to Section 37 of the Dog Control Act 1996 and the Napier City Animal Control Bylaw.			
Registration Fees			
Full fee (paid by 1 August)	\$115.00	\$120.00	Yes
Full Fee (paid after 1 August)	\$171.00	\$178.00	Yes
Responsible Dog Owner fee (paid by 1 August)	\$77.00	\$80.00	Yes
Responsible Dog Owner fee (paid after 1 August)	\$115.00	\$120.00	Yes
Responsible Dog Owner application fee	\$26.00	\$27.00	Yes
Working Dog (paid by 1 August)	\$50.00	\$52.00	Yes
Working Dog (paid after 1 August)	\$75.00	\$78.00	Yes
Working Dog (Public Good) e.g. Guide Dog	No charge	No charge	Yes
Dangerous Dogs (paid by 1 August)	\$172.00	\$179.00	Yes
Dangerous Dog (paid after 1 August)	\$254.00	\$265.00	Yes
Impounding Charges			
First impounding registered dog	\$88.00	\$92.00	Yes
Second impounding registered dog	\$104.00	\$108.00	Yes
Third and subsequent impounding registered dog	\$155.00	\$162.00	Yes
Recovery of Costs			
Call out rate to open Shelter outside of hours	\$184.00	\$192.00	Yes
Animal Control Officer Hourly rate (including enforcement activity)	\$114.00	\$119.00	Yes
Daily care of dog	\$10.00	\$11.00	Yes
Permit Fee (3 or more dogs or breeding kennels) Annual Fee	\$53.00	\$55.00	Yes
Sale of Dog (including microchip implantation)	\$295.00	\$307.00	Yes
Replacement Registration Tag	\$5.00	\$5.00	Yes
Surrender of Dog to Animal Control	\$53.00	\$55.00	Yes
Surrender of Dog to Animal Control with community services card	\$11.00	\$11.00	Yes
Seizure of dog	\$90.00	\$94.00	Yes
Stock Control			
The cost of retrieving stock will be charged in actual costs in accordance with the hourly rates in this schedule			
Stock Impounding Charges (rate per night)	\$42.00	\$44.00	Yes
Microchipping of dog and registration on National Dog Database*	\$33.00	\$34.00	No
Microchipping of dog and registration on National Dog Database with community services card	\$6.00	\$7.00	Yes

ARTHUR RICHARDS HALL

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Meeting Room			
Group 1 - Profit-Making Organisations and Family Gatherings			
Hourly charge	\$24.50	\$25.00	Yes
Morning or Afternoon	\$67.50	\$70.00	Yes
Evening	\$100.00	\$104.00	Yes
Whole Day	\$140.00	\$146.00	Yes
Group 2 - Community, Hobby & Sports Groups			
Hourly charge	\$20.00	\$21.00	Yes
Morning or Afternoon	\$55.00	\$57.00	Yes
Evening	\$75.00	\$78.00	Yes
Whole Day	\$100.00	\$104.00	Yes

BAY SKATE

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Bay Skate			
Admission			
Bay Skate members and affiliated club members	\$4.20	\$4.50	Yes
Non-members	\$6.30	\$7.00	Yes
Senior Citizens / Community Services Card holders	\$4.20	\$5.00	Yes
Child (3 or under)	No Charge	No Charge	Yes
Spectators	No Charge	No Charge	Yes
Membership			
Bay Skate annual membership	\$25.90	\$27.00	Yes
Equipment Hire			
Scooter	\$10.40	\$11.00	Yes
Inline Skates	\$10.40	\$11.00	Yes
Skateboard	\$10.40	\$11.00	Yes
Roller skates	\$10.40	\$11.00	Yes
Aggressive skate	\$10.40	\$11.00	Yes
Beach path hire	\$10.00 per hour	\$10.00 per hour	Yes
Protective equipment	Free with equipment hire	Free with equipment hire	Yes
Helmet	Free with equipment hire	Free with equipment hire	Yes
Venue Hire			
Rink Only			
Rink only - Affiliated Club (per hour)	\$10.40	\$30.00	Yes
Events (Grandstand and Rink Use)			
Community Group (per hour)	\$51.80	\$60.00	Yes
Corporate (per hour)	\$208.00	\$250.00	Yes

BUILDING

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Building Consents			
Building Fees			
All building consent, building consent amendment, code compliance certificate, certificate of acceptance and certificate for public use fees are charged on an actual and reasonable cost recovery basis as per the below fees and charges. Fees are payable prior to the grant/issue of the applicable consent/certificate.			
Certificates of acceptance pursuant to section 96(1)(a) of the Building Act 2004 are subject to any fees, charges or levies that would have been payable had a consent been applied for before the work was carried out plus the current actual and reasonable costs associated with the application as per the below fees and charges.			
Project Information Memorandum (stand-alone only)	\$280.00	\$300.00	Yes
Compliance Schedule	\$305.00	\$320.00	Yes
Building Administration Fees			
Online Lodgement Fee	\$144.00	\$144.00	Yes
Building Accreditation Fee	\$20.00	\$20.00	Yes
Building Warrant of Fitness Fee			
Administration and Audit Fee	\$150.00	\$150.00	Yes
Hourly Rates			
Building Consents Officer	\$174.00	\$187.00	Yes
Building Administrator	\$87.00	\$90.00	Yes
Inspection Fee			
Inspection Fee	\$174.00	\$187.00	Yes
Liquor Licence Fee			
Certificate of Compliance Fee	\$100.00	\$100.00	Yes
Fees Payable for Specific Works (Set by Legislation)			
Building Research Levy per \$1,000 value above \$20,000*	\$1.00	\$1.00	GST EXEMPT
Building Levy per \$1,000 value \$20,444 and above	\$1.75	\$1.75	Yes
Roading Fees in Association with Building Consents			
Application Processing Fee	\$27.00	Replaced	Yes
Vehicle Crossing Inspection (covers 3 site visits. Any additional site visits are covered by the additional inspection fee)	Replacement	\$300.00	Yes
Inspection for Road Damage	\$69.00	\$120.00	Yes
Inspection for Vehicle Crossing	\$156.00	Replaced	Yes
Site Inspections (for inspections in addition to the minimum set with the application)	Replacement	\$120.00	Yes
Sundry Inspections			
Per Hour (minimum fee one hour)	\$174.00	\$187.00	Yes
Building Statistics			
Full Report	\$25.00	\$25.00	Yes
Single Report	\$15.00	\$15.00	Yes
Additional Sections	\$6.00	\$6.00	Yes
Miscellaneous Charges			
Property File Fee			
Property File Management Fee (charged per consent)	\$82.00	\$86.00	Yes
Certificate of Title	\$25.00	\$25.00	Yes

CEMENTERIES

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Cemeteries			
Interments - Burials			
Adults	\$741.00	\$772.00	Yes
Child (Over 29 days and under 14 years)	\$285.00	\$295.00	Yes
Stillborn child (within Neo-Natal area and up to 28 days after birth)	No Charge	No Charge	Yes
Stillborn child (not within Neo-Natal area and up to 28 days after birth)	\$100.50	\$105.00	Yes
Disinterments and Reburials			
Same Plot	\$2,700.00	\$2,815.00	Yes
Different Plot	\$2,700.00	\$2,815.00	Yes
Extra Depth			
Extra Depth (to allow for three burials)	\$140.00	\$145.00	Yes
Burial of Deceased Formerly Resident Outside City Boundary			
Burial of Deceased Formerly Resident Outside City Boundary	\$669.00	\$700.00	Yes
Sale of Burial Plots			
Includes Perpetual Maintenance			
Children under 14 years area (Western Hills and Park Island)	\$971.00	\$1,015.00	Yes
Wharerangi	\$2,373.00	\$2,475.00	Yes
Western Hills	\$2,373.00	\$2,475.00	Yes
Eskdale	\$2,373.00	\$2,475.00	Yes
Sale of Ash Plots			
Includes Perpetual Maintenance			
Wharerangi Inground Plaque	\$432.00	\$475.00	Yes
Wharerangi Middle Ridge Ash Beam	\$432.00	\$475.00	Yes
Western Hills Rose Garden Beds 1-14	\$316.00	\$350.00	Yes
Western Hills Rose Garden Beds 15 and onwards	\$432.00	\$475.00	Yes
Western Hills Upright Ash Interment Area	\$798.00	\$875.00	Yes
Interment - Ashes - Includes Registration			
Interment of Ashes	\$148.00	\$160.00	Yes
Scattering of Ashes	\$148.00	\$160.00	Yes
Disinterment of Ashes			
Disinterment of Ashes	\$148.00	\$155.00	Yes
Registration of Memorial only			
Registration of Memorial only	\$100.50	\$105.00	Yes
Book of Remembrance			
Record of name in Book of Remembrance	\$72.50	\$75.00	Yes
Monument Permit			
Permit to erect a monument	\$57.00	\$60.00	Yes
Change of Plot Ownership			
Transfer or relinquishment of ash or burial plot	\$79.80	\$83.00	Yes

CEMENTERIES CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Additional Fee			
In exceptional circumstances arrangements can be made for a burial outside normal working hours. Normal hours are 8.00am to 4.00pm Monday to Friday and 8.00am to 12noon Saturday. For Saturday after 12noon, Sunday and Public Holidays additional charges will apply based on an actual quoted basis. Requests for quotations must be made at least 24 hours in advance during normal working hours.			
Cost Per After Hours Call (for Saturday, Sunday and Public Holidays between 10am and 5pm)	\$70.40	\$73.00	Yes
Out-of-hours additional fee - Minimum charge	\$812.00	\$845.00	Yes
Sale of Niches			
Wharerangi	\$181.00	\$190.00	Yes
Eskdale	\$90.10	\$95.00	Yes
Services Fee			
Dressing of grave and use of equipment	\$92.20	\$150.00	Yes

CHAPMAN PAVILION

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Chapman Pavilion			
Times of Hire: Morning is 8.00am to 1.00pm, Afternoon is 1.00pm to 6.00pm, Evening is 6.00pm to 11.00pm and Full Day is 8.00am to 11.00pm. Weekdays are Monday to Thursday, Weekends are Friday to Sunday.			
Performance Bond: Payment of a performance bond is required to confirm a booking. This bond will be refunded after the hire date, less any unpaid hire fees and additional costs incurred by Napier City Council as a result of actions or negligence of the hirer. The performance bond will be refunded if the booking is cancelled at least 30 days before the first hire date.			
Public Holidays: Additional costs incurred by Napier City Council for bookings on public holidays will be on-charged to the hirer.			
Chapman Pavilion Pettigrew Lounge (Corporate Lounge 1)			
Performance Bond *	\$414.00	\$431.00	No
Weekday Morning or Afternoon	\$140.00	\$146.00	Yes
Weekday Evening	\$181.00	\$189.00	Yes
Weekday Full day	\$357.00	\$372.00	Yes
Weekends Morning or Afternoon	\$181.00	\$189.00	Yes
Weekends Evening	\$357.00	\$372.00	Yes
Weekends Full day	\$601.00	\$626.00	Yes
Chapman Pavilion Corporate Lounge 2			
Performance Bond *	\$414.00	\$431.00	No
Weekday Morning or Afternoon	\$124.00	\$129.00	Yes
Weekday Evening	\$161.00	\$168.00	Yes
Weekday Full Day	\$311.00	\$324.00	Yes
Weekends Morning or Afternoon	\$161.00	\$168.00	Yes
Weekends Evening	\$321.00	\$334.00	Yes
Weekends Full Day	\$549.00	\$572.00	Yes
Chapman Pavilion Both Lounges			
Performance Bond *	\$622.00	\$648.00	No
Weekday Morning or Afternoon	\$233.00	\$243.00	Yes
Weekday Evening	\$290.00	\$302.00	Yes
Weekday Full Day	\$570.00	\$594.00	Yes
Weekends Morning or Afternoon	\$290.00	\$302.00	Yes
Weekends Evening	\$622.00	\$648.00	Yes
Weekends Full Day	\$1,010.00	\$1,052.00	Yes
Napier City Council Wardens			
Senior Floor Attendant (per hour)	\$62.20	\$64.80	Yes

CORPORATE SERVICES

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Administrative, Property & Sundry			
Standing Order			
SANZ Sections 15.9, 15.12 & 15.14 (per page)	N/A	N/A	Yes
Spare copies of open agendas and relevant documents (per A4 page), minutes	No Charge	No Charge	Yes
Local Government Official Information & Meetings Act (Sec 13)			
First hour - no charge. Subsequent time charged per half hour			
Staff Time Fees per hour			
Other Costs: Charged at an amount which covers the actual costs involved			
Requests for readily accessible information (per hour)	\$76.00	\$76.00	Yes
Photocopying per page (per A4 sized page after the first 20 pages)	\$0.20	\$0.20	Yes
Valuation & Rating Information			
Rating Information Database - property valuation and rating information supplied in hard copy			
Charge per page (under 5 pages free)	\$0.31	\$0.35	Yes
Postponed Rates			
In addition to the annual fee, Council charge interest on the accumulating balance of rates postponed for approvals after 1st July 2009, and any other costs or one-off fees incurred in relation to registration of the postponement.			
Postponements approved prior to 1st July 2009 - Annual Fee	\$77.70	\$81.00	Yes
Postponements approved after 1st July 2009 - Annual Fee	\$44.50	\$46.50	Yes
Lease			
Preparation Fee	\$829.00	\$864.00	Yes
Licence to Occupy			
Preparation Fee (Standard)	\$207.00	\$216.00	Yes
Preparation Fee (Complex) (eg. where more than one class of land or set of regulations is involved)	\$280.00	\$292.00	Yes
Lessor's Consent			
Grant of Lessor's Consent Fee	\$77.70	\$81.00	Yes

ENVIRONMENTAL SOLUTIONS

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Trade Waste Charges			
Laboratory charges - Trade & Industrial sites - Type 1 *	\$243.00	Cost + 10%	Yes
Laboratory charges - Trade & Industrial sites - Type 2 *	\$195.00	Cost + 10%	Yes
Laboratory charges - Trade & Industrial sites - Type 3 *	\$100.90	Cost + 10%	Yes
Laboratory charges - Trade & Industrial sites - Type 4	Cost + 10%	Cost + 10%	Yes
Trade Waste Registration application fee	New	\$220.00	Yes
Controlled or Conditional applicant site assessment	New	\$118.00	Yes
Hourly charge - Environmental Administrator	New	\$350.00	Yes
Hourly charge - Environmental Compliance Officer	\$140.00	\$145.00	Yes
Labour charges (per hour)			
Manager Environmental Solutions	\$169.00	\$170.00	Yes
Environmental Lead	\$159.00	\$160.00	Yes
Environmental Projects Lead	\$132.00	\$160.00	Yes
Environmental Management Officer	\$140.00	\$145.00	Yes
Environmental Compliance Officer	\$140.00	\$145.00	Yes
Environmental Officer	\$140.00	\$145.00	Yes
Environmental Administrator	New	\$118.00	Yes
Environmental Intern	\$127.00	\$120.00	Yes
Waste Minimisation & Recycling			
Waste Minimisation Lead	\$159.00	\$160.00	Yes
Waste Minimisation & Sustainability Officer	\$140.00	\$145.00	Yes
Receptacles			
Recycling crates (each)	\$15.00	\$15.00	Yes
Wheelie Bin (each)	\$85.00	\$85.00	Yes
Pollution response			
Laboratory charges	at cost + 10%	at cost + 10%	Yes
Equipment and consumables	at cost + 10%	at cost + 10%	Yes
Contractor charges	at cost + 10%	at cost + 10%	Yes
Plus hourly labour charges rates (as above)	Standard Labour Charges	Standard Labour Charges	Yes
Types of Trade Waste sites			
Type 1 Trade & Industrial Premises: Tanneries			
Type 2 Trade & Industrial Premises: All industrial and trade premises not utilising metals in their processing that are not tanneries			
Type 3 Trade & Industrial Premises: Industries using metals in their processes that are not tanneries			
Type 4 Trade & Industrial Premises: Trade waste premises not specified in Type 1, 2, 3 categories			

FARADAY CENTRE

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Admission			
Adults	\$9.30	\$9.70	Yes
Children (under 15 years)	\$4.70	\$4.90	Yes
Senior Citizens (65 +) and Community Services Card holders single admission	\$7.80	\$8.10	Yes
Family Pass (2 Adults, 2 Children)	\$25.90	\$27.00	Yes
Annual Pass	\$129.50	\$135.00	Yes
Concession Card (10 trip Adults)	\$77.70	\$81.00	Yes
Concession Card (10 trip Children)	\$41.40	\$43.10	Yes
Group rate Adults	\$7.80	\$8.10	Yes
Group rate Children	\$4.10	\$4.30	Yes
Meeting Room			
Hourly rate	\$41.40	\$43.10	Yes
Morning or Afternoon	\$103.60	\$108.00	Yes
Faraday Centre Private Function (holds up to two hundred people)			

GRAEME LOWE STAND LOUNGES

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Graeme Lowe Stand Lounges			
Times of Hire: Morning is 8.00am to 1.00pm, Afternoon is 1.00pm to 6.00pm, Evening is 6.00pm to 11.00pm and Full Day is 8.00am to 11.00pm. Weekdays are Monday to Thursday, Weekends are Friday to Sunday.			
Performance Bond: Payment of a performance bond is required to confirm a booking. This bond will be refunded after the hire date, less any unpaid hire fees and additional costs incurred by Napier City Council as a result of actions or negligence of the hirer. The performance bond will be refunded if the booking is cancelled at least 30 days before the first hire date.			
Event Day: A day on which an entry charge event is held on the Mclean Park field of play.			
Public Holidays: Additional costs incurred by Napier City Council for bookings on public holidays will be on-charged to the hirer.			
Graeme Lowe Stand Lounge 1			
Performance Bond *	\$414.00	\$430.00	No
Weekday Morning or Afternoon	\$306.00	\$320.00	Yes
Weekday Evening	\$373.00	\$390.00	Yes
Weekday Full day	\$886.00	\$925.00	Yes
Weekends Morning or Afternoon	\$378.00	\$395.00	Yes
Weekends Evening	\$456.00	\$475.00	Yes
Weekends Full day	\$1,114.00	\$1,160.00	Yes
Event Day	\$1,114.00	\$1,160.00	Yes
Graeme Lowe Stand Lounge 2			
Performance Bond *	\$414.00	\$430.00	No
Weekday Morning or Afternoon	\$332.00	\$345.00	Yes
Weekday Evening	\$425.00	\$445.00	Yes
Weekday Full day	\$989.00	\$1,030.00	Yes
Weekends Morning or Afternoon	\$420.00	\$440.00	Yes
Weekends Evening	\$497.00	\$520.00	Yes
Weekends Full day	\$1,248.00	\$1,300.00	Yes
Additional Facilities			
Graeme Lowe Stand Kitchen			
Performance Bond *	\$207.00	\$215.00	No
Morning or Afternoon	\$88.10	\$95.00	Yes
Evening	\$176.00	\$185.00	Yes
Full Day	\$290.00	\$305.00	Yes
Event Day	\$290.00	\$305.00	Yes
Napier City Council Wardens			
Senior Floor Attendant (per hour)	\$62.20	\$65.00	Yes

GREENMEADOWS EAST COMMUNITY HALL

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Main Hall & Kitchen			
Group 1 - Profit-Making Organisations and Family Gatherings			
Hourly charge	\$43.00	\$44.00	Yes
Morning or Afternoon	\$116.00	\$121.00	Yes
Evening	\$177.00	\$184.00	Yes
Whole Day	\$258.00	\$269.00	Yes
Group 2 - Community, Hobby & Sports Groups			
Hourly charge	\$29.50	\$30.00	Yes
Morning or Afternoon	\$86.00	\$89.00	Yes
Evening	\$128.00	\$133.00	Yes
Whole Day	\$172.00	\$179.00	Yes
Meeting Room			
Group 1 - Profit-Making Organisations and Family Gatherings			
Hourly charge	\$19.20	\$20.00	Yes
Morning or Afternoon	\$52.80	\$55.00	Yes
Evening	\$76.70	\$79.00	Yes
Whole Day	\$108.00	\$113.00	Yes
Group 2 - Community, Hobby & Sports Groups			
Hourly charge	\$16.10	\$17.00	Yes
Morning or Afternoon	\$42.50	\$44.00	Yes
Evening	\$57.00	\$59.00	Yes
Whole Day	\$74.60	\$78.00	Yes

INNER HARBOUR

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Permanent Berthage			
Iron Pot			
A minimum length charge applies to these berths as follows: Jull Wharf (10 metres), Nelson Quay Berths 24-37 (7 metres), Nelson Quay Berths 11-23 (9 metres).			
Commercial (per metre per annum)	\$404.00	\$421.00	Yes
Recreational (per metre per annum)	\$353.00	\$355.00	Yes
Meeanee Quay Piers 1 & 2			
A minimum length charge applies to these berths as follows: Meeanee Quay Pier 1 (9 metres), Meeanee Quay Pier 2 Berths 62-72 (12 metres), Meeanee Quay Pier 2 Berths 73-80 (10 metres), Meeanee Quay Pier 2 Berths 81-85 (9 metres).			
Commercial (per metre per annum)	\$404.00	\$421.00	Yes
Recreational (per metre per annum)	\$353.00	\$368.00	Yes
Meeanee Quay Piers 1 & 2 Living on Board Charge			
Living on Board Charge (per week)	\$19.70	\$21.00	Yes
West Quay			
Commercial (per metre per annum)	\$394.00	\$411.00	Yes
Recreational (per metre per annum)	\$340.00	\$354.00	Yes
West Quay Extension (per metre per annum)	\$428.00	\$446.00	Yes
Temporary Berthage & Other Charges			
Visiting Vessels			
Commercial (per day)	\$104.00	\$110.00	Yes
Recreational (per day)	\$26.90	\$30.00	Yes
Rebates & Penalties			
Rebate for Payment of Annual Fees within Specified Time			
Commercial (per metre)	\$22.80	\$24.00	Yes
Recreational (per metre)	\$19.70	\$21.00	Yes
Penalty for Occupying Discharge Berth Outside Normal Discharge Time			
Per day or part thereof	\$596.00	\$620.00	Yes
Penalty for Non-Payment of Annual Fees by Due Date	10%	10%	Yes
Nelson Quay Boat Ramp			
Annual Fee			
Hawke's Bay Sports Fishing Club Members	\$114.00	\$120.00	Yes
Public who are not members of the Hawke's Bay Sports Fishing Club	\$155.00	\$165.00	Yes
Casual Users Fee			
Casual entry fee is \$11.00 per entry. This assumes that parking is not always available within the wharf car park and that a further entry may be required to retrieve the boat. This makes a cost of \$22 per boat launch which is as per the Council approved Fees and Charges Schedule.			
Casual Fee per boat launch	\$20.70	\$22.00	Yes

KENNEDY PARK

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Accommodation			
Peak rates apply in high season, Public Holidays, and other times of high demand. Minimum rates and minimum stays may also apply at these times.			
Group (minimum 20 people) discount prices are available upon application, excluding high season.			
Child 1-14 years. Infants under one year free.			
Park Motels (Rack Rate)			
Standard Rate single/double	\$134.00 - \$363.00	\$140.00 - \$378.00	Yes
Extra Adult	\$27.00 - \$31.00	\$28.00 - \$32.00	Yes
Extra Child	\$23.00 - \$26.00	\$24.00 - \$27.00	Yes
Holiday Units (Rack Rate)			
Standard Rate single/double	\$124.00 - \$311.00	\$129.00 - \$324.00	Yes
Extra Adult	\$27.00 - \$31.00	\$28.00 - \$32.00	Yes
Extra Child	\$23.00 - \$26.00	\$24.00 - \$27.00	Yes
En-Suite Units (Rack Rate)			
Standard Rate single/double	\$115.00 - \$259.00	\$120.00 - \$270.00	Yes
Extra Adult	\$27.00 - \$31.00	\$28.00 - \$32.00	Yes
Extra Child	\$23.00 - \$26.00	\$24.00 - \$27.00	Yes
Cabins (Rack Rate) (Guests use communal bathroom facilities)			
Standard Rate single/double	\$76.00 - \$186.00	\$89.00 - \$194.00	Yes
Extra Adult	\$27.00 - \$31.00	\$28.00 - \$32.00	Yes
Extra Child	\$23.00 - \$26.00	\$24.00 - \$27.00	Yes
Powered Sites / Non Powered Sites (Rack Rate)			
Standard Rate single/double Powered	\$52.00 - \$114.00	\$55.00 - \$119.00	Yes
Standard Rate single/double Unpowered	\$42.00 - \$82.00	\$45.00 - \$85.00	Yes
Extra Adult	\$27.00 - \$31.00	\$28.00 - \$32.00	Yes
Extra Child	\$23.00 - \$26.00	\$24.00 - \$27.00	Yes
Hireage Charges			
Portacot (per day)	\$6.00	\$10.00	Yes
High Chair (per day)	\$6.00	\$10.00	Yes
Portable Barbeque (per two hours)	\$27.00	\$30.00	Yes
Power Adaptor (per day)	\$6.00	\$8.00	Yes
Chiller Key (per day)	\$1.50	\$2.50	Yes
Pedal Car (per hour)	\$10.00	\$10.00	Yes
DVD Player (per day)	\$11.00	\$15.00	Yes
DVD Movie (per day)	\$4.00	\$5.00	Yes
Bicycle	Price on Application	Price on Application	Yes
Conference Venue/Facility Hire			
Conference Venue/Facility Hire	Price on Application	Price on Application	Yes

LIBRARY SERVICES

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Library Services Charges			
Rentals			
Book Rental	No Charge	No Charge	Yes
Book Rental - Best Seller Collection	\$6.20	\$6.50	Yes
DVD Rental - new title, per item 7 days	\$4.10	\$4.50	Yes
DVD Rental per item, including Children's, 7 days	\$2.10	\$2.50	Yes
DVD Rental - series, 14 days	\$6.20	\$6.50	Yes
Extended Loan Charges			
All materials except BestSeller books, BestSeller - per item per day	\$0.57	\$0.60	Yes
BestSeller Collection -s. Per item per day	\$1.60	\$1.70	Yes
Maximum charge per item	\$12.40	\$15.00	Yes
Interloan Charges			
Interloan reciprocal library	\$0.00	\$0.00	Yes
Postage Fee	\$7.30	\$7.60	Yes
Interloan (non reciprocal library admin fee)	\$22.80	\$15.00	Yes
City Loan			
Handling & Shipping Fee	\$7.30	\$5.00	Yes
Membership Cards			
Replacement of Membership Cards	\$5.70	\$6.00	Yes
Research Services			
Per hour with first 15 minutes free	\$51.80	\$54.00	Yes
Photocopying & Printing			
Per A4 sheet Black & White	\$0.31	\$0.40	Yes
Per A3 sheet Black & White	\$0.62	\$0.60	Yes
Per A4 sheet Colour	\$0.93	\$1.00	Yes
Per A3 sheet Colour	\$2.30	\$3.00	Yes
Charges Related to Damaged or Lost Items			
Books with a high replacement value are priced at the discretion of library management			
Item Charges			
Items are charged at individual purchase price as per catalogue record. If a purchase price is not recorded, a standard replacement cost is charged as per the following average item price table	Individual Purchase Price	Individual Purchase Price	Yes
Books			
Books standard replacement cost	\$50.00	\$55.00	Yes
DVD & Audiobooks			
Per Disk standard replacement cost	\$33.20	\$35.00	Yes
Childrens Puzzles			
Children's Puzzles	\$33.20	\$35.00	Yes

LICENCE FEES ENVIRONMENTAL HEALTH

All fees and charges are inclusive of GST (except as noted *).

All Environmental Health Licence fees are charged on an actual and reasonable cost recovery basis. The below fees are a fixed deposit and must be paid at time of submission of the appropriate application. Charges incurred over the deposit will be charged based on the rates below.

	21/22 Fee	Proposed 22/23 Fee	incl GST
Licence Fees			
Food Premises / Food Control Plans Fees under the Food Act 2014			
New Template Food Control Plan Registration	\$242.00	\$252.00	Yes
Renewal of Template Food Control Plan Registration	\$106.00	\$110.00	Yes
Amendment of Food Control Plan Registration (per hour)	\$190.00	\$198.00	Yes
New National Programme Registration	\$242.00	\$252.00	Yes
Renewal of National Programme Registration	\$106.00	\$110.00	Yes
Amendment of National Programme Registration (per hour)	\$190.00	\$198.00	Yes
Verification of Food Control Plan based on template or MPI	\$474.00	\$494.00	Yes
Postponement of Verification of Food Control Plan	\$73.60	\$76.70	Yes
Verification follow up (per hour)	\$166.00	\$173.00	Yes
Compliance and Monitoring	\$166.00	\$173.00	Yes
Hairdressers			
Hairdressers	\$195.00	\$203.00	Yes
Skin Piercing Premises			
Skin Piercing Premises	\$195.00	\$203.00	Yes
Offensive Trades			
Tanneries	\$348.00	\$363.00	Yes
Refuse Collection	\$190.00	\$198.00	Yes
All Other Trades	\$248.00	\$258.00	Yes
Funeral Directors			
Funeral Directors	\$248.00	\$258.00	Yes
Camping Grounds			
Camping Grounds	\$348.00	\$363.00	Yes
Hawkers			
Hawkers	\$106.00	\$110.00	Yes
Mobile Shop			
Mobile Shop	\$190.00	\$198.00	Yes
Noise Control			
Stereo Seizure	\$264.00	\$275.00	Yes
Amusement Devices			
Fees are set by the Amusement Device Regulations 1978			
One device, first 7 days (or part thereof)	\$11.50	\$12.00	Yes
Each additional device, first 7 days (or part thereof)	\$2.30	\$2.40	Yes
Each device each further 7 days (or part thereof)	\$1.30	\$1.40	Yes
Miscellaneous Charges			
Miscellaneous Permits	\$106.00	\$110.00	Yes
Advice over and above 1hr - per hour	\$166.00	\$173.00	Yes
Hourly Rates			
Environmental Health Officer	\$166.00	\$173.00	Yes
Compliance Officer	\$166.00	\$173.00	Yes
Liquor Licence Inspector	\$166.00	\$173.00	Yes
Regulatory Administrator	\$88.10	\$92.00	Yes

LICENCE FEES ENVIRONMENTAL HEALTH CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Street Tables and Chairs			
Street Tables and Chairs	\$264.00	\$275.00	Yes
Street Tables and Chairs Amendment Fee	\$166.00	\$173.00	Yes
Inner City Temporary Commercial Promotion Activity			
Licence to Occupy	\$52.80	\$55.00	Yes
Litter Control			
Infringement fee (maximum)	\$414.00	\$431.00	Yes
Liquor Licence Application Fees			
Fees set by regulation under Sale and Supply of Alcohol Act 2012			
Application Fees			
Very low risk application	\$368.00	\$368.00	Yes
Low risk application	\$609.50	\$609.50	Yes
Medium risk application	\$816.50	\$816.50	Yes
High risk application	\$1,023.50	\$1,023.50	Yes
Very high risk application	\$1,207.50	\$1,207.50	Yes
Annual Fees			
Very low risk premises	\$161.00	\$161.00	Yes
Low risk premises	\$391.00	\$391.00	Yes
Medium risk premises	\$632.50	\$632.50	Yes
High risk premises	\$1,035.00	\$1,035.00	Yes
Very high risk premises	\$1,437.50	\$1,437.50	Yes
Special Licence Applications			
1 to 2 small size events	\$63.25	\$63.25	Yes
3 to 12 small, 1 to 3 medium size events	\$207.00	\$207.00	Yes
All other special licenses / large events	\$575.00	\$575.00	Yes
Other Applications			
Managers Certificate Applications	\$316.25	\$316.25	Yes
Temporary Authority	\$296.70	\$296.70	Yes
Temporary Licence	\$296.70	\$296.70	Yes
Appeal to ARLA	\$517.50	\$517.50	Yes
Permanent Club Charter annual fee	\$632.50	\$632.50	Yes
Extract of Register	\$57.50	\$57.50	Yes

MUSEUM THEATRE GALLERY (MTG)

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Museum, Theatre, Gallery			
Admission			
General Admission	No Charge	No Charge	Yes
Guided Tours (per person)	Price on Application	Price on Application	Yes
Theatre			
Film Admission			
Adults	film specific	film specific	Yes
Student (15 years plus with Student ID)	film specific	film specific	Yes
Senior Citizens (65 +) and Community Services Card holders, and Friends of the Museum	film specific	film specific	Yes
Children (under 15 years)	film specific	film specific	Yes
Venue Rental			
All catering, staffing, audio-visual equipment or services are additional charges - price on application.			
Terms and Conditions apply and are available on application.			
Cancellations made less than 7 days in advance of event may incur an additional fee.			
A minimum charge of 3 hours applies to hourly venue rentals.			
Venue Hire Deposits			
Venue Hire - Corporate and Profit Making Organisations	\$0.00	\$0.00	Yes
Venue Hire - Community and Non Profit Making Organisations	\$0.00	\$0.00	Yes
Theatre Group 1 - Corporate and Profit Making Organisations			
Cleaning fee (one off charge)	\$114.00	\$119.00	Yes
Daytime (8.30am to 12.30pm or 12.30pm to 5.30pm)	\$518.00	\$540.00	Yes
Daytime full day rate	\$881.00	\$899.00	Yes
Evening (5.30pm - 11pm)	\$725.00	\$755.00	Yes
Setup / Pack Out / Rehearsal per hour (including staff costs)	\$104.00	\$108.00	Yes
Theatre Group 2 - Community & Non Profit Making Organisations			
Cleaning fee (one off charge)	\$104.00	\$108.00	Yes
Daytime (8.30am to 12.30pm or 12.30pm to 5.30pm)	\$311.00	\$324.00	Yes
Evening (5.30pm - 11pm)	\$445.00	\$464.00	Yes
Setup / Pack Out / Rehearsal per hour (including staff costs)	\$93.20	\$97.00	Yes
Theatre - Gala Film Screening			
330 tiered seating. Available for fund raising gala screenings.			
Special screening fees for Admissions after 5pm and weekends			
Special Film Screening	Price on Application	Price on Application	Yes
Main Foyer			
Subject to availability.			
Standard fee (up to 4 hours, thereafter \$150.00/hour) - corporate rate	\$673.00	\$700.00	Yes
Standard fee (up to 4 hours, thereafter \$90.00/hour) - community rate	\$383.00	\$399.00	Yes
Century Theatre Foyer			
Subject to availability.			
Standard fee (up to 4 hours, thereafter \$125.00/hour) - corporate rate	\$549.00	\$572.00	Yes
Standard fee (up to 4 hours, thereafter \$75.00/hour) - community rate	\$332.00	\$346.00	Yes

MUSEUM THEATRE GALLERY (MTG) CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Education Suite Group 1 - Corporate & Profit Making Organisations			
35 seating theatre style.			
Subject to availability.			
Evening (5.30pm - 11pm)	\$311.00	\$324.00	Yes
Education Suite Group 2 - Community & Non Profit Making Organisations			
35 seating theatre style.			
Subject to availability.			
Evening (5.30pm - 11pm)	\$259.00	\$270.00	Yes
Equipment Hire			
Pianos			
Community and student rates available on request.			
Concert Piano - (Steinway) Per concert	\$326.00	\$340.00	Yes
Piano - (Bechstein) Per concert	\$88.10	\$92.00	Yes
Piano - (Bechstein) Per lunchtime concert	\$35.20	\$37.00	Yes
Piano Tuning (per tuning)	\$181.00	\$189.00	Yes
Education Programmes			
Per Student - Primary	\$2.50	\$2.50	Yes
Per Student - Secondary	\$4.50	\$4.50	Yes
Per Student - Tertiary	\$10.40	\$11.00	Yes
Per Student - Port Programme	\$0.00	\$0.00	Yes
Accompanying Adult / Teacher	No Charge	No Charge	Yes
Self Guided - School Groups	No Charge	No Charge	Yes
School Holiday Programmes	Price on Application	Price on Application	Yes
Special Programmes & Pre-Schools	Price on Application	Price on Application	Yes
Archive			
Image Delivery			
Postage	Price on Application	Price on Application	Yes
Photography			
Photography per hour (where NO suitable image is available)	\$67.30	\$70.00	Yes
Photography - Per scanned image	\$23.30	\$24.50	Yes
Photography - Disk	\$6.20	\$6.50	Yes
Photography - Reproduction fee per image	\$36.30	\$38.00	Yes
Reproduction			
Personal, non commercial & websites	No Charge	No Charge	Yes
Published, commercial interior image	\$38.40	\$40.00	Yes
Merchandise, book cover and advertising	\$230.00	\$240.00	Yes
Research			
Research - Hourly rate	\$67.30	\$70.00	Yes
Photocopying			
Photocopying - Standard (per page)	\$1.30	\$1.40	Yes
Photocopying - Manuscript (per page)	Price on Application	Price on Application	Yes

NAPIER AQUATIC CENTRE

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Napier Aquatic Centre			
Cash Admission			
Adults single admission	\$5.10	\$5.30	Yes
Children (5 years and over) single admission	\$3.90	\$4.10	Yes
Children (under 5 years, accompanied by adult in water) single admission	No Charge	No Charge	Yes
Senior Citizens (65 +) and Community Services Card holders single admission	\$3.90	\$4.10	Yes
General Spectators	\$1.70	\$1.80	Yes
Club Member	\$1.70	\$1.80	Yes
Waterslide (unlimited rides) - additional to entry fee per person	\$5.10	\$5.30	Yes
Concession Cards			
Child (10-Swim Cards)	\$35.20	\$36.70	Yes
Child (20-Swim Cards)	\$69.40	\$72.30	Yes
Child (50-Swim Cards)	\$168.00	\$175.00	Yes
Adult (10-Swim Cards)	\$45.60	\$47.50	Yes
Adult (20-Swim Cards)	\$90.10	\$93.90	Yes
Adult (50-Swim Cards)	\$223.00	\$232.00	Yes
Community Card Holder (10-Swim Cards)	\$35.20	\$36.70	Yes
Community Card Holder (20-Swim Cards)	\$69.40	\$72.30	Yes
Community Card Holder (50-Swim Cards)	\$168.00	\$175.00	Yes
Club Member (10-Swim Cards)	\$14.00	\$14.60	Yes
Club Member (20-Swim Cards)	\$27.80	\$29.00	Yes
Club Member (50-Swim Cards)	\$68.90	\$71.80	Yes
Aqua Aerobics (10-Swim Cards)	\$51.80	\$54.00	Yes
Aqua Aerobics (20-Swim Cards)	\$104.00	\$108.00	Yes
Aqua Aerobics (50-Swim Cards)	\$259.00	\$270.00	Yes
Pool Hire Charges			
All pool hire charges on a per-hour basis			
Schools			
Entry fee is exclusive for hire of the following facilities except for single lane hire.			
Single Lane (plus Club Member entry fee per pupil)	\$9.90	\$10.30	Yes
Slide Special	\$3.10	\$3.20	Yes
Old Pool	\$71.50	\$74.50	Yes
Ivan Wilson 25-metre Pool	\$83.90	\$87.40	Yes
Old Learners Pool	\$39.00	\$40.60	Yes
Regular Club Hires : Per Hour			
Entry fee is exclusive for hire of the following facilities except for single lane hire.			
Single Lane (plus club entry fee per pool user)	\$9.90	\$10.30	Yes
Old Pool	\$71.50	\$74.50	Yes
Ivan Wilson 25-metre Pool	\$83.90	\$87.40	Yes
Casual Hires : Per Hour			
Entry fee is exclusive for hire of the following facility			
Old Pool	\$96.30	\$100.30	Yes
Learn 2 Swim (Includes admission charge)			
Please contact the Swim School Co-ordinator for Learn 2 Swim Charges or visit our website at www.napieraquatic.co.nz			
Aquafitness			
Per Session	\$5.70	\$5.90	Yes

NAPIER WAR MEMORIAL CENTRE

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Venue Rental			
Rental covers air-conditioned facility and room set to client's specifications.			
All catering, audio-visual equipment and other equipment or services are additional charges - price on application.			
Terms and Conditions			
Terms and Conditions apply and are available on application.			
Ballroom			
Group 1 - Corporate Organisations			
Morning (8.00am - 12.30pm)	\$846.00	\$882.00	Yes
Afternoon (12.30pm - 5.00pm)	\$846.00	\$882.00	Yes
Full day rate (8.00am - 5.00pm)	\$1,410.00	\$1,469.00	Yes
Evening (5.00pm - Midnight)	\$1,095.00	\$1,141.00	Yes
Group 2 - Community Organisations			
Morning (8.00am - 12.30pm)	\$363.00	\$441.00	Yes
Afternoon (12.30pm - 5.00pm)	\$363.00	\$441.00	Yes
Evening (5.00pm - Midnight)	\$495.00	\$570.50	Yes
Group 3 - Weddings			
Afternoon (12.30pm - 5.00pm)	\$308.00	Replaced	Yes
Evening (5.00pm - Midnight)	\$776.00	Replaced	Yes
Evening (12.30pm - Midnight) *	Replacement	\$1,300.00	Yes
* Fee includes Gallery and Small Exhibition Hall			
Small Exhibition Hall			
Group 1 - Corporate Organisations			
Morning (8.00am - 12.30pm)	\$555.00	\$578.00	Yes
Afternoon (12.30pm - 5.00pm)	\$555.00	\$578.00	Yes
Full day rate (8.00am - 5.00pm)	\$925.00	\$964.00	Yes
Evening (5.00pm - Midnight)	\$720.00	\$750.00	Yes
Group 2 - Community Organisations			
Morning (8.00am - 12.30pm)	\$231.00	\$289.00	Yes
Afternoon (12.30pm - 5.00pm)	\$231.00	\$289.00	Yes
Evening (5.00pm - Midnight)	\$319.00	\$375.00	Yes
Group 3 - Weddings			
Afternoon (12.30pm - 5.00pm)	\$198.00	Replaced	Yes
Evening (5.00pm - Midnight)	\$497.00	Replaced	Yes
Evening (12.30pm - Midnight) *	Replacement	\$900.00	Yes
* Fee includes Gallery			
Gallery			
Group 1 - Corporate Organisations			
Morning (8.00am - 12.30pm)	\$363.00	\$378.00	Yes
Afternoon (12.30pm - 5.00pm)	\$363.00	\$378.00	Yes
Full day rate (8.00am - 5.00pm)	\$605.00	\$630.00	Yes
Evening (5.00pm - Midnight)	\$470.00	\$490.00	Yes
Group 2 - Community Organisations			
Morning (8.00am - 12.30pm)	\$165.00	\$189.00	Yes
Afternoon (12.30pm - 5.00pm)	\$165.00	\$189.00	Yes
Evening (5.00pm - Midnight)	\$220.00	\$245.00	Yes
Group 3 - Weddings			
Evening (5.00pm - Midnight)	\$344.00	Removed	Yes

NAPIER WAR MEMORIAL CENTRE CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Breakout Room One			
Group 1 - Corporate Organisations			
Morning (8.00am - 12.30pm)	\$294.00	\$306.00	Yes
Afternoon (12.30pm - 5.00pm)	\$294.00	\$306.00	Yes
Full day rate (8.00am - 5.00pm)	\$490.00	\$511.00	Yes
Evening (5.00pm - Midnight)	\$380.00	\$396.00	Yes
Group 2 - Community Organisations			
Morning (8.00am - 12.30pm)	\$121.00	\$153.00	Yes
Afternoon (12.30pm - 5.00pm)	\$121.00	\$153.00	Yes
Evening (5.00pm - Midnight)	\$165.00	\$198.00	Yes
Breakout Room Two			
Group 1 - Corporate Organisations			
Morning (8.00am - 12.30pm)	\$419.00	\$437.00	Yes
Afternoon (12.30pm - 5.00pm)	\$419.00	\$437.00	Yes
Full day rate (8.00am - 5.00pm)	\$698.00	\$727.00	Yes
Evening (5.00pm - Midnight)	\$540.00	\$563.00	Yes
Group 2 - Community Organisations			
Morning (8.00am - 12.30pm)	\$171.00	\$218.50	Yes
Afternoon (12.30pm - 5.00pm)	\$171.00	\$218.50	Yes
Evening (5.00pm - Midnight)	\$237.00	\$281.50	Yes
Boardroom			
All Users			
Morning (8.00am - 12.30pm)	\$210.00	\$219.00	Yes
Afternoon (12.30pm - 5.00pm)	\$210.00	\$219.00	Yes
Full day rate (8.00am - 5.00pm)	\$350.00	\$365.00	Yes
Evening (5.00pm - Midnight)	\$270.00	\$281.00	Yes
Large Exhibition Hall			
Group 1 - Corporate Organisations			
Morning (8.00am - 12.30pm)	\$606.00	\$631.00	Yes
Afternoon (12.30pm - 5.00pm)	\$606.00	\$631.00	Yes
Full day rate (8.00am - 5.00pm)	\$1,010.00	\$1,052.00	Yes
Evening (5.00pm - Midnight)	\$785.00	\$818.00	Yes
Group 2 - Community Organisations			
Morning (8.00am - 12.30pm)	\$259.00	\$315.50	Yes
Afternoon (12.30pm - 5.00pm)	\$259.00	\$315.50	Yes
Evening (5.00pm - Midnight)	\$396.00	\$409.00	Yes

NAPIER I-SITE VISITOR CENTRE

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Napier i-SITE Visitor Centre			
Paid Advertising Display (per annum)			
10% Hawke's Bay Operator Discount (Applies to Brochure Display Pocket rate only)			
Product Page Display	\$132.00	\$138.00	Yes
1 Pocket Display	\$451.00	\$460.00	Yes
Poster (A1) (Includes one pocket)	Rate Available on Request	Rate Available on Request	Yes
Other Advertising Features	Rate Available on Request	Rate Available on Request	Yes
Cruise - Stand & Advertising Options	Rate Available on Request	Rate Available on Request	Yes
i-SITE New Zealand Nationwide Standard Charges			
Standard travel industry commission charges of 10 to 20% on operator on bookings			
Charges for information requested and reservations made outside of Hawke's Bay as required			
Communication and Search Fee - standard	\$16.50	\$17.20	Yes
Communication and Search Fee - special event	\$22.00	\$22.90	Yes

NAPIER MUNICIPAL THEATRE

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Theatre Hire			
Professional (per day)			
Terms and conditions apply, available on application.			
Performance day hire includes the use of the stage, auditorium, foyers for entrance, dressing rooms, cleaning of public areas and use of the house sound and lighting as installed at the time of the hire. Also included is one Municipal Theatre technician for a maximum of eight hours. This technician is required to be on duty at all times whilst you are in the venue to oversee your hire and is not part of the set-up crew. All hours in excess of eight on performance days and including pack-in/out and rehearsal days are chargeable on the final invoice.			
Energy charges as per meter reading and additional staffing costs are chargeable on final invoice.			
Professional (per day)	\$3,416.00	\$3,559.00	Yes
Setup/pack-out	\$802.00	\$836.00	Yes
Rehearsal	\$1,304.00	\$1,359.00	Yes
Deposit required *	\$1,304.00	\$1,250.00	No
Community (per day)			
Terms and conditions apply, available on application.			
Performance day hire includes the use of the stage, auditorium, foyers for entrance, dressing rooms, cleaning of public areas and use of the house sound and lighting as installed at the time of the hire. Also included is one Municipal Theatre technician for a maximum of eight hours. This technician is required to be on duty at all times whilst you are in the venue to oversee your hire and is not part of the set-up crew. All hours in excess of eight on performance days and including pack-in/out and rehearsal days are chargeable on the final invoice.			
Energy charges as per meter reading and additional staffing costs are chargeable on final invoice.			
Community (per day)	\$2,031.00	\$2,116.00	Yes
Setup/pack-out	\$464.00	\$483.00	Yes
Rehearsal	\$802.00	\$836.00	Yes
Deposit required *	\$802.00	\$800.00	No
Public Meetings (per day)			
Terms and conditions apply, available on application.			
Includes the use of the fore-stage only, auditorium, Port of Napier foyer for entrance, house sound and lighting as installed at time of hire.			
Energy charges as per meter reading and additional staffing costs are chargeable on final invoice.			
Public Meetings (per day)	\$1,304.00	\$1,359.00	Yes
Setup/pack-out	\$464.00	\$483.00	Yes
Deposit required *	\$464.00	\$450.00	No
Individual Room Hire (per hour)			
Terms and conditions apply, available on application			
Minimum 3-hour hire of any area applies. In general bookings are accepted/confirmed only within a six-week period prior to the proposed date. All other costs (staffing, equipment, energy, catering and cleaning) are chargeable on final invoice.			
Pan Pac Foyer			
Pan Pac Foyer - Including Port of Napier Foyer	\$163.00	\$170.00	Yes
Napier Building Society Mezzanine			
Napier Building Society Mezzanine - only with other areas	\$75.20	\$78.40	Yes
Westpac Bank Function Room			
Westpac Bank Function Room	\$75.20	\$78.40	Yes
Rotary Room			
Rotary Room	\$50.10	\$52.20	Yes
Pianos			
Community and student rates are available on request			

NAPIER MUNICIPAL THEATRE CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Municipal Theatre Steinway			
Concert Hire (per performance)	\$376.00	\$392.00	Yes
Lunchtime concerts in foyer (per performance)	\$107.00	\$111.00	Yes
Non-performance hires in foyer (per hour)	\$43.90	\$45.70	Yes
Piano Tuning (per tuning)	Price On Application	Price On Application	Yes
Municipal Theatre Yamaha Upright or Challen Grand			
Piano hire (per performance)	\$107.00	\$111.00	Yes
Piano hire (non-performance)	\$43.90	\$45.70	Yes
Piano Tuning (per tuning)	Price On Application	Price On Application	Yes
Equipment Hire (per day)			
Other equipment can be sourced as required through local agencies			

NATIONAL AQUARIUM OF NEW ZEALAND

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Admissions			
General Admissions			
Adults	\$24.00	\$25.00	Yes
Child (from 3 up to 14 years)	\$12.00	\$12.50	Yes
Children (under 3 years)	No Charge	No Charge	Yes
Student	\$22.00	\$23.00	Yes
Family (2 adults & up to 2 children)	\$65.00	\$67.00	Yes
Senior Citizens (65 +) and Community Services Card holders	\$17.50	\$18.50	Yes
Extra Child	\$7.50	\$8.00	Yes
Close Encounters			
Penguins/Alligators (per person) (maximum of 4)	\$138.00	\$140.00	Yes
Friends of the Aquarium Membership			
Adult	\$69.00	\$70.00	Yes
One Adult/One Child	\$100.00	\$105.00	Yes
Family (2 adults and up to 2 children)	\$160.00	\$165.00	Yes
Extra Child	\$26.00	\$27.00	Yes
School Parties			
Pre-school and Special Schools	\$4.10	\$4.10	Yes
Primary	\$5.20	\$5.20	Yes
Secondary	\$7.30	\$7.30	Yes
Tertiary	\$11.90	\$11.90	Yes
Extra Adult	\$12.40	\$12.40	Yes
Group Discount (10 or more people)			
Adult	\$21.60	\$22.50	Yes
Child (from 3 up to 14 years)	\$10.80	\$11.50	Yes
Birthday Parties			
Conditions apply, and are available on request	Price on Application	Price on Application	Yes
Accessibility			
Accompanying Caregivers	No Charge	No Charge	Yes
Accessibility	\$12.50	\$14.00	Yes
Holiday Programme			
Per Person - Short Program	\$41.40	\$44.00	Yes
Per Person - Full Program	\$50.00	\$52.00	Yes
Extended pickup time fee	\$10.00	\$12.00	Yes
Technical Staff			
Per Hour	Price on Application	Price on Application	Yes

NATIONAL AQUARIUM OF NEW ZEALAND CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Functions			
Aquarium Exhibition Hall			
Catering, entertainment and other equipment or services are additional charges - prices on application			
Charge Per Hour (Daytime)	\$210.00	\$220.00	Yes
Evening (Including Diver charges)			
Corporate Rate	\$990.00	\$1,000.00	Yes
Charity Rate	\$750.00	\$800.00	Yes
East Coast LAB			
Charge Per Hour (Daytime)	\$125.00	\$130.00	Yes
1/2 Day			
Corporate Rate	\$450.00	\$475.00	Yes
Charity Rate	\$300.00	\$320.00	Yes
Full Day			
Corporate Rate	\$830.00	\$880.00	Yes
Charity Rate	\$620.00	\$620.00	Yes
Evening			
Corporate Rate	\$650.00	\$680.00	Yes
Charity Rate	\$460.00	\$480.00	Yes
Education Room (Half day and Full day only on weekend days)			
Charge Per Hour (Daytime)	\$80.00	\$85.00	Yes
1/2 Day			
Corporate Rate	\$265.00	\$275.00	Yes
Charity Rate	\$180.00	\$190.00	Yes
Full Day			
Corporate Rate	\$520.00	\$540.00	Yes
Charity Rate	\$360.00	\$375.00	Yes
Evening			
Corporate Rate	\$365.00	\$380.00	Yes
Charity Rate	\$285.00	\$295.00	Yes
Availability			
Half day period - 8:00am to 12:30pm and 12:30pm to 5:00pm			
Full day period - 7:30am to 5:00pm			
Evening period - 5:00pm to 9:00pm			

PAR 2 MINIGOLF

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Par2 MiniGolf			
All green fees are for one 18-hole game per person.			
Green Fees			
Child (2 years and under accompanied by a paying adult)	No Charge	No Charge	Yes
Child (3 to 14 years of age)	\$7.60	\$7.80	Yes
Adult	\$10.90	\$11.20	Yes
Family (2 Adults and 2 children)	\$29.50	\$30.00	Yes
Family (additional child)	\$4.90	\$5.00	Yes
Return Game - Adult	\$8.00	\$8.30	Yes
Return Game - Child	\$5.10	\$5.30	Yes
Return Game - Family	\$21.50	\$22.40	Yes
Return Game - Family (additional Child)	\$4.00	\$4.20	Yes
Spectators	No Charge	No Charge	Yes
Senior Citizens (65 +) and Community Services Card holders	\$7.90	\$8.20	Yes
Groups of 10 or More			
Group Rate - Children: 10 to 29 pax	\$6.20	\$6.50	Yes
Group Rate - Secondary (15 years and over): 10 to 29 pax	\$8.10	\$8.40	Yes
Group Rate - Adults: 10 to 29 pax	\$9.20	\$9.50	Yes
Group Rate - Children: 30+ pax	\$5.50	\$5.70	Yes
Group Rate - Secondary (15 years and over): 30+ pax	\$7.50	\$7.80	Yes
Group Rate - Adults: 30+ pax	\$8.50	\$8.70	Yes
After Hours Group Rates			
Par 2 MiniGolf is available after hours for group bookings - terms and conditions apply and are available on request.			

PARKING

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Parking Fees			
Time restrictions may apply			
Metered fees (per hour)	\$1.00	\$1.00	Yes
Pay and Display (per hour)	\$1.00	\$1.00	Yes
Discounted Daily rate at specified car parks	\$5.00	\$5.00	Yes
Specific Parking fees			
Dickens Street East car park per hour (max stay 2 hours)	\$2.00	\$2.00	Yes
Lee Road car park per hour (max stay 3 hours)	\$0.60	\$0.60	Yes
Symons Lane - All on lane parking per hour (max stay 3 hours)	\$0.60	\$0.60	Yes
Symons Lane car park per hour (max stay 4 hours)	\$0.60	\$0.60	Yes
Leased Parking fees			
Leased carparking (per week)	\$25.00	\$25.00	Yes
Dalton Street leased car parking (per week)	\$30.00	\$30.00	Yes
Edwardes Street Leased car parking (per week)	\$15.00	\$15.00	Yes
Secure Leased Parking	\$35.00	\$35.00	Yes
Riddell Street Leased car parking (per week)	\$10.00	\$10.00	Yes
Hastings Street leased car parking (per week)	\$30.00	\$30.00	Yes
Supplementary Services			
Parking Permit (per day)	\$15.00	\$16.00	Yes
Meter Shroud (per day)	\$20.00	\$20.00	Yes
Car Pound			
Storage of impounded vehicle first month	\$60.00	\$63.00	Yes
Storage of impounded vehicle per week after first month	\$35.00	\$37.00	Yes
Infringement Fees			
Any parking offence involving parking on a road in breach of a Local Authority bylaw, in excess of a period fixed by a meter or otherwise, where the excess time is one of the times stated below.			
The Land Transport (Road User) Rule 2004 specifies parking offences that incur a penalty, and the maximum fees councils can charge drivers.			
Parking Infringement Fees are not subject to GST.			
Infringement Fees			
Not more than 30 minutes (less a \$2.00 discount if paid within seven days of issue)	\$12.00	\$12.00	Yes
More than 30 minutes, but not more than one hour (less a \$2.00 discount if paid within seven days of issue)	\$15.00	\$15.00	Yes
More than one hour but not more than two hours (less a \$2.00 discount if paid within seven days of issue)	\$21.00	\$21.00	Yes
More than 2 hours but not more than 4 hours (less a \$3.00 discount if paid within seven days of issue)	\$30.00	\$30.00	Yes
More than 4 hours but not more than 6 hours (less a \$3.40 discount if paid within seven days of issue)	\$42.00	\$42.00	Yes
More than 6 hours (less a \$5.00 discount if paid within seven days of issue)	\$57.00	\$57.00	Yes
Street Occupation			
Licence for occupation at ground level or \$0.05/m	\$55.00	\$57.30	Yes
Charge against damage to Council property (whole frontage) per m	\$7.00	\$7.30	Yes
Removal or replacement of parking meters and signs each	\$35.00	\$36.50	Yes
Removal and reinstatement of roadmarking, per metre.	\$6.00	\$6.30	Yes
Vehicle Disposal (admin \$75 + disposal)	\$165.00	\$200.00	Yes
Locked in vehicles	New	Cost plus 10%	Yes

PARKS AND RESERVES

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Reserves			
Occupation and use of any public Park or Reserve by either a commercial operation, circus, Mardi Gras, Gypsy Fair or entertainment group, which intend to charge a public admission or sell products for financial gain			
Rental (per day)	\$432.00	\$450.00	Yes
Bond (refundable only if grounds and amenities are left in good order)*	\$1,243.00	\$1,200.00	No
Community Events which are free to the public			
Use of grounds & amenities	No Charge	No Charge	Yes
Bond (refundable only if grounds and amenities are left in good order)*	\$1,243.00	\$1,200.00	No
Perfume Point Reserve (HB Sport Fishing Club)			
Use of sealed public car park for marquee : (per day)	\$269.00	\$280.00	Yes
Use of grass reserve for vehicle and boat trailer parking : (per day)	\$512.00	\$534.00	Yes

PLANNING SUPPORT SERVICES

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Geographic Information Services (GIS)			
Map Requests			
A request that involves less than 15 minutes to produce			
A0 Paper Size	\$55.70	\$58.00	Yes
A1 Paper Size	\$33.50	\$35.00	Yes
A2 Paper Size	\$16.70	\$17.00	Yes
Special Map Request Charges			
Specialised maps are those which require new layers to be added, analysis work and/or specialised printing techniques. In addition to the printing charges outlined above (same as every-day map requests) there is a charge based on actual time taken plus any disbursements.			
Hourly Charge-Out Rate			
GIS Officers	\$117.00	\$122.00	Yes
Planning Administration			
Disbursements			
Plan Copying A0 (per sheet)	\$16.70	\$17.40	Yes
Plan Copying A1 (per sheet)	\$11.20	\$11.70	Yes
Plan Copying A2 (per sheet)	\$5.60	\$5.80	Yes
Photocopying A4/A3 Assisted	\$1.10	\$1.20	Yes
Full Digital property file	\$41.40	\$43.00	Yes
Digital building file only	\$31.10	\$32.00	Yes
Subsequent request following receipt of digital building file	\$15.50	\$16.50	Yes
Property Number Map Book	\$33.40	\$35.00	Yes
Certificate of Title	\$27.80	\$29.00	Yes
Hourly Rates			
Administration Staff	\$83.60	\$87.00	Yes

POLICY PLANNING

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Policy Planning			
Policy Charges			
Request to Change District Plan	\$21,072.00	\$22,000.00	Yes
Notice of Requirement (Sec 168)	\$21,072.00	\$22,000.00	Yes
Alteration of Designation (Sec 181) - Non Notified	\$1,580.00	\$1,650.00	Yes
Alteration of Designation (Sec 181) - Notified	\$10,536.00	\$11,000.00	Yes
Removal of Designation (Sec 182)	\$335.00	\$350.00	Yes
Officers' Hourly Rates - Planning (per hour)	\$190.00	\$200.00	Yes
Officers' Hourly Rates - Administration (per hour)	\$83.60	\$90.00	Yes

PUBLIC TOILETS AND SHOWERS

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Marine Parade Toilet (Soundshell)			
Toilets			
Adults & Children 5 years and over	No Charge	No Charge	Yes
Children under 5 years	No Charge	No Charge	Yes
Showers			
Shower charge	\$3.30	\$3.50	Yes
Hire of towel (includes soap)	\$2.30	\$2.50	Yes
Lockers			
Lockers will be opened after the end of the hire period and will be available for rehire			
Deposit *	\$12.60	\$12.50	No
Charge up to 4 hours	\$1.10	\$1.50	Yes
Charge over 4 hours (same day)	\$2.30	\$2.50	Yes
A daily charge for each additional day or part thereof will apply after the first day	\$2.30	\$2.50	Yes
Bike Store			
Deposit *	\$12.60	\$12.50	No
Charge up to 4 hours	\$1.10	\$1.50	Yes
Charge over 4 hours (same day)	\$2.30	\$2.50	Yes

REFUSE TRANSFER STATION

All fees and charges are inclusive of GST (except as noted *).

0.036

3.6%

	21/22 Fee	Proposed 22/23 Fee	incl GST
Refuse Transfer Station Charges			
Tonnages are obtained via calibrated weighbridge, minus the weight of the vehicle, in 20kg increments.			
No fixed charge for individual rubbish bags – minimum charges apply.			
Government waste levy and ETS (Emissions Trading Scheme) charges are incorporated in the rate for general refuse.			
Fridges, freezers and batteries will only be accepted after paying general waste charges. This is because of high costs to de-gas these appliances and high cost of recycling batteries.			
Discount for bulk waste account holders dumping a tonnage in excess of 500 tonnes per annum is disestablished.			
All Vehicles			
Green waste (per tonne)	\$124.00	\$125.00	Yes
General Refuse (per tonne)	\$300.00	\$320.00	Yes
Discount for separating Green waste	\$6.20	\$6.00	Yes
Waste oil, paint, fridges, freezers and batteries are weighed as part of your load and charged at general refuse rate to help cover disposal costs			
Minimum Charges			
General refuse (applies to loads under 50kg)	\$15.00	\$15.00	Yes
General refuse (applies to loads up to 100kg)	\$30.00	\$30.00	Yes
Green waste (applies to loads under 50kg)	\$10.40	\$10.00	Yes
Green waste (applies to loads up to 100kg)	\$14.50	\$15.00	Yes
Fixed Charges			
Polystyrene & Bulk packaging (per cubic metre)	\$72.50	\$75.50	Yes
Car tyres (each); Motorcycle or quad bike tyres (single or pair) Truck or Tractor tyres not accepted	\$8.30	\$8.00	Yes
Charge to re-issue lost inwards docket	\$12.50	\$0.00	Yes
Recycling			
Paper + cardboard, glass, cans + plastics (type 1,2) and scrap metal at the recycling station	No Charge	No Charge	Yes

RODNEY GREEN CENTENNIAL EVENT CENTRE

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Rodney Green Centennial Event Centre			
Times of Hire: Morning is 8.00am to 1.00pm, Afternoon is 1.00pm to 6.00pm, Evening is 6.00pm to 11.00pm and Full Day is 8.00am to midnight (unless specified otherwise).			
Performance Bond: Payment of a performance bond is required to confirm a booking. This bond will be refunded after the hire date, less any unpaid hire fees and additional costs incurred by Napier City Council as a result of actions or negligence of the hirer. The performance bond will be refunded if the booking is cancelled at least 30 days before the first hire date.			
Seasonal Hire: A booking for 20 or more sessions over one year (a session is a morning, afternoon, or evening).			
Public Holidays: Additional costs incurred by Napier City Council for bookings on public holidays will be on-charged to the hirer.			
Discount for Sports Tournaments. Only applies if the tournament's principal venue is the Rodney Green Centennial Event Centre. Discount may be negotiated at the time of booking with the Manager of Sport and Recreation, based on economic benefit the tournament brings to the city.			
Local Sports Bodies - Seasonal Hire			
Performance Bond *	\$622.00	\$648.00	No
Morning or Afternoon	\$114.00	\$119.00	Yes
Evening	\$186.00	\$194.00	Yes
Full Day	\$306.00	\$319.00	Yes
Sports Bodies, Not for Profit, and Local Community Benefit			
Performance Bond *	\$622.00	\$648.00	No
Morning or Afternoon	\$269.00	\$280.00	Yes
Evening	\$404.00	\$421.00	Yes
Full Day	\$715.00	\$745.00	Yes
Commercial			
Performance Bond *	\$622.00	\$648.00	No
Morning or Afternoon	POA	POA	Yes
Evening to Midnight	POA	POA	Yes
Full Day to Midnight	POA	POA	Yes
Per hour after midnight	POA	POA	Yes
Additional Facilities			
Kitchen			
Performance Bond *	\$207.00	\$216.00	No
Morning or Afternoon	\$72.50	\$75.50	Yes
Evening	\$88.10	\$91.80	Yes
Full Day	\$176.00	\$183.00	Yes
Dining Room			
Performance Bond *	\$207.00	\$216.00	No
Morning or Afternoon	\$62.20	\$64.80	Yes
Evening	\$72.50	\$75.50	Yes
Full Day	\$135.00	\$141.00	Yes
Combined Kitchen and Dining Room			
Performance Bond *	\$207.00	\$216.00	No
Morning or Afternoon	\$93.20	\$97.10	Yes
Evening	\$119.00	\$124.00	Yes
Full Day	\$228.00	\$238.00	Yes
Meeting Room			
Performance Bond *	\$207.00	\$216.00	No
Morning or Afternoon	\$62.20	\$64.80	Yes
Evening	\$72.50	\$75.50	Yes
Full Day	\$135.00	\$141.00	Yes

RODNEY GREEN CENTENNIAL EVENT CENTRE CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Changing Rooms			
Male and female per day	\$41.40	\$43.10	Yes
BasketBall Hoops			
Price estimates or quotations provided on application	Price on Application	Price on Application	Yes
Custodian			
Cleaning and other services during hire period (per hour)	\$46.60	\$48.60	Yes
Napier City Council Wardens			
Senior Floor Attendant (per hour)	\$62.20	\$64.80	Yes
Floor Protection Cover (Carpet Tiles)			
Price estimates or quotations provided on application	Price on Application	Price on Application	Yes

SOUNDSHELL

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Soundshell			
Shows			
Use of stage and backstage area for a free community event or for commercial events	No Charge	No Charge	Yes
Group 1 - Profit-Making Organisations and Family Gatherings			
Hourly charge	\$25.90	\$27.00	Yes
Morning or Afternoon	\$71.00	\$74.00	Yes
Evening	\$106.00	\$110.00	Yes
Whole Day	\$148.00	\$154.00	Yes
Group 2 - Community, Hobby & Sports Groups			
Hourly charge	\$21.20	\$22.10	Yes
Morning or Afternoon	\$58.00	\$60.40	Yes
Evening	\$78.70	\$82.00	Yes
Whole Day	\$106.00	\$110.00	Yes

SPORTSGROUNDS

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Sportsgrounds			
Performance Bond: A performance bond is required to confirm a booking for a one-off event or tournament. This bond will be refunded after the hire date, less any unpaid hire fees and additional costs incurred by Napier City Council as a result of actions or negligence of the hirer. The performance bond will be refunded if the booking is cancelled at least 30 days before the hire date.			
Seasonal Hire: A booking for up to 20 competition matches on any one sports ground over one season.			
Season Definition: Winter (April to August inclusive); Summer (October to March inclusive). Out of season games will be charged at the one-off rate.			
Admission Charge: Where the hirer charges an admission fee, the hire fee is as scheduled or 20% of the gate, whichever is greater.			
Cancellation: Cancellation charges will apply when Council has incurred preparatory costs and cancellation is not due to the weather. This includes junior sports.			
Junior (Local Competition): Maximum school year 8.			
Discount for Sports Tournaments: Only applies if the tournament's principal venue is Onekawa Park (Netball), Nelson Park (Cricket) or Park Island. Discount may be negotiated at the time of booking with the Sports Facilities Manager, based on economic benefit the tournament brings to the city.			
One-off Games: Includes, but is not limited to, out-of season, friendly and trial games.			
Practice: One team only and must be booked - more than one team will be treated as a trial or friendly game and will be charged at the one-off game rate.			
Charges for Unbooked Games: A penalty rate of 150% of the one-off game rate will be charged for any game played without an approved booking.			
Public Holidays: Additional costs incurred by Napier City Council for bookings on public holidays will be on-charged to the hirer.			
Sports Tournaments - Open Ground			
Performance Bond *	Price on Application	Price on Application	No
Tournament charge	As per charges for the code	As per charges for the code	Yes
Ground remarking	\$86.00	\$90.00	Yes
Cleaning changing rooms per visit (Park Island) Weekdays	\$153.00	\$160.00	Yes
Cleaning changing rooms per visit (Park Island) Weekends and after hours	\$264.00	\$275.00	Yes
Cleaning changing rooms per visit (Park Island) Statutory Holidays	\$754.00	\$785.00	Yes
Rubbish bins (additional to standard supply)	\$20.70	\$30.00	Yes
Electricity usage	Actual usage	Actual usage	Yes
Other services required	Price on application	Price on application	Yes
Non-Sporting Events: Community - Open Ground			
Performance Bond *	Price on Application	Price on Application	No
Event charge - per day, per winter playing field	\$106.00	\$110.00	Yes
Cleaning changing rooms per visit (Park Island) Weekdays	\$153.00	\$160.00	Yes
Cleaning changing rooms per visit (Park Island) Weekends and After Hours	\$264.00	\$275.00	Yes
Cleaning changing rooms per visit (Park Island) Statutory Holidays	\$754.00	\$785.00	Yes
Rubbish bins (additional to standard supply)	\$20.70	\$30.00	Yes
Electricity usage	Actual usage	Actual usage	Yes
Other services required	Price on application	Price on application	Yes
Events: Commercial and / or Admission - Open Ground			
Performance Bond *	Price on Application	Price on Application	No
Event charge - per day, per winter playing field	\$501.00	\$525.00	Yes
Cleaning changing rooms per visit (Park Island) Weekdays	\$153.00	\$160.00	Yes
Cleaning changing rooms per visit (Park Island) Weekends and After Hours	\$264.00	\$275.00	Yes
Cleaning changing rooms per visit (Park Island) Statutory Holidays	\$754.00	\$785.00	Yes
Rubbish bins (additional to standard supply)	\$20.70	\$30.00	Yes
Electricity usage	Actual usage	Actual usage	Yes
Other services required	Price on application	Price on application	Yes

SPORTSGROUNDS CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Rugby			
Rugby: Seasonal Sporting Competition - Open Ground			
Seasonal charge per ground (20 competition matches maximum)	\$1,039.00	\$1,085.00	Yes
One-off games	\$111.00	\$115.00	Yes
7-aside seasonal charge per ground (20 competition matches maximum)	\$517.00	\$540.00	Yes
7-aside one-off games	\$26.90	\$28.00	Yes
Junior (Local Competition)	No Charge	No Charge	Yes
Booked practice (one team only)	No Charge	No Charge	Yes
Rubbish bins (additional to standard supply)	\$20.70	\$30.00	Yes
Preparation outside normal work hours (per hour - labour, plant and materials)	Actual Cost	Actual Cost	Yes
Other services required (including remarking of grounds)	Price on Application	Price on Application	Yes
Touch Rugby			
Touch Rugby: Seasonal Sporting Competition - Open Ground			
Seasonal charge per ground (20 competition matches maximum)	\$517.00	\$540.00	Yes
One-off games	\$26.90	\$28.00	Yes
Booked practice (one team only)	No Charge	No Charge	Yes
Rubbish bins (additional to standard supply)	\$20.70	\$30.00	Yes
Preparation outside normal work hours (per hour - labour, plant and materials)	Actual Cost	Actual Cost	Yes
Other services required (including remarking of grounds)	Price on Application	Price on Application	Yes
Football (Soccer)			
Football: Seasonal Sporting Competition - Open Ground			
Seasonal charge per ground (20 competition matches maximum)	\$1,039.00	\$1,085.00	Yes
One-off games	\$111.00	\$115.00	Yes
7-aside seasonal charge per ground (20 competition matches)	\$527.00	\$540.00	Yes
7-aside one-off games	\$26.90	\$28.00	Yes
Junior (Local Competition)	No Charge	No Charge	Yes
Booked practice (one team only)	No Charge	No Charge	Yes
Rubbish bins (additional to standard supply)	\$20.70	\$30.00	Yes
Preparation outside normal work hours (per hour - labour, plant and materials)	Actual Cost	Actual Cost	Yes
Other services required (including remarking of grounds)	Price on Application	Price on Application	Yes
Rugby League			
Rugby League: Seasonal Sporting Competition - Open Ground			
Seasonal charge per ground (20 competition matches maximum)	\$785.00	\$820.00	Yes
One-off games	\$80.80	\$85.00	Yes
7-aside or Tag Football seasonal charge per ground (20 competition matches)	\$391.00	\$405.00	Yes
7-aside or Tag Football one-off games	\$21.80	\$23.00	Yes
Junior (Local Competition)	No Charge	No Charge	Yes
Booked practice (one team only)	No Charge	No Charge	Yes
Rubbish bins (additional to standard supply)	\$20.70	\$30.00	Yes
Preparation outside normal work hours (per hour - labour, plant and materials)	Actual Cost	Actual Cost	Yes
Other services required (including remarking of grounds)	Price on Application	Price on Application	Yes

SPORTSGROUNDS CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Softball			
Softball: Seasonal Sporting Competition - Open Ground			
Seasonal charge per ground (20 competition matches maximum)	\$591.00	\$615.00	Yes
One-off games	\$86.00	\$90.00	Yes
Junior (Local Competition)	No Charge	No Charge	Yes
Booked practice (one team only)	No Charge	No Charge	Yes
Rubbish bins (additional to standard supply)	\$20.70	\$30.00	Yes
Preparation outside normal work hours (per hour - labour, plant and materials)	Actual Cost	Actual Cost	Yes
Other services required (including remarking of grounds)	Price on Application	Price on Application	Yes
Cricket: Seasonal Sporting Competition - Open Ground			
Charges include morning and evening preparation only (for example, use of covers during the day is the responsibility of the hirer).			
Grass Wickets (Nelson Park)			
Seasonal charge per wicket (20 club competition matches maximum; one match per day)	\$3,005.00	\$3,130.00	Yes
Club practice (20 weeks; 2 nights per week; 2 wickets)	\$3,005.00	\$3,130.00	Yes
Representative practice (per day; 1 wicket)	\$153.00	\$160.00	Yes
One off game (except as specified below)	\$295.00	\$305.00	Yes
One off game (twilight; outfield wicket)	\$153.00	\$160.00	Yes
One off game (50 over)	\$295.00	\$305.00	Yes
One off game (twenty/20)	\$121.00	\$125.00	Yes
Two day game (consecutive days; one pitch)	\$406.00	\$425.00	Yes
Three day game (consecutive days; one pitch)	\$611.00	\$640.00	Yes
Four day game (consecutive days; one pitch)	\$812.00	\$846.00	Yes
Five day game (consecutive days; one pitch)	\$1,012.00	\$1,055.00	Yes
Women's 40 over game	\$280.00	\$295.00	Yes
Junior representative (grass at representative practice rate)	\$153.00	\$160.00	Yes
Artificial Wickets			
Seasonal charge per wicket (20 club competition matches maximum)	\$1,145.00	\$1,195.00	Yes
One off game	\$59.10	\$62.00	Yes
Junior (Local Competition)	No Charge	No Charge	Yes
Additional Charges			
Rubbish bins (additional to standard supply)	\$20.70	\$30.00	Yes
Preparation outside normal work hours (per hour - labour, plant and materials)	Actual Cost	Actual Cost	Yes
Other services required (including remarking of grounds)	Price on Application	Price on Application	Yes
Tennis			
Tennis Charges			
Petane Domain - 3 courts (annual charge)	\$1,656.00	\$1,725.00	Yes
Preparation outside normal work hours (per hour - labour, plant and materials)	Actual Cost	Actual Cost	Yes
Other services required	Price on application	Price on application	Yes
Athletics			
Athletics Charges			
Napier - per season	\$1,804.00	\$1,880.00	Yes
Preparation outside normal work hours (per hour - labour, plant and materials)	Actual Cost	Actual Cost	Yes
Other services required	Price on application	Price on application	Yes

SPORTSGROUNDS CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Netball			
Netball Charges			
Onekawa Park - 12 courts (full year charge)	\$6,191.00	\$6,450.00	Yes
Preparation outside normal work hours (per hour - labour, plant and materials)	Actual Cost	Actual Cost	Yes
Other services required	Price on application	Price on application	Yes
McLean Park			
For events with two or more consecutive days of use, the minimum charge shall apply for the first day. Charges for additional days will be negotiated with the hirer.			
20% of gate clause in General Terms applies			
Rugby and Cricket - Charge Ground			
Per day minimum charge (excluding floodlights)	\$2,874.00	\$2,995.00	Yes
Floodlights hire (per hour of use)	\$1,434.00	\$1,495.00	Yes
Other services and facilities required	Price on Application	Price on Application	Yes
Other Hirers - Charge Ground			
Performance Bond *	Price on Application	Price on Application	No
Per day minimum charge	\$2,896.00	\$3,020.00	Yes
Floodlights hire (per hour of use)	\$1,425.00	\$1,485.00	Yes
Evacuation Controller and Senior Stand Attendants (per hour)	\$62.20	\$65.00	Yes
Electricians or Technicians on Standby - per hour	\$100.50	\$105.00	Yes
Video screen	\$1,621.00	\$1,690.00	Yes
Scoreboard	\$104.00	\$110.00	Yes
Video Screen Technician - per hour	\$104.00	\$110.00	Yes
Preparation outside normal work hours (per hour - labour, plant and materials)	Actual Cost	Actual Cost	Yes
Other services and facilities required	Price on Application	Price on Application	Yes
Tremain Field (Park Island)			
20% of gate clause in General Terms applies.			
Rugby Union and Rugby League - Charge Ground			
Seasonal charge per ground (20 matches maximum)	\$1,097.00	\$1,145.00	Yes
One off game charge	\$116.00	\$120.00	Yes
Preparation outside normal work hours (per hour - labour, plant and materials)	Actual Cost	Actual Cost	Yes
Other services required	Price on application	Price on application	Yes
Bluewater Stadium (Park Island)			
20% of gate clause in General Terms applies.			
Charge Ground			
Preparation outside normal work hours (per hour - labour, plant and materials)	Actual Cost	Actual Cost	Yes
Seasonal charge per ground (20 matches maximum)	New	\$1,145.00	Yes
One off game charge	New	\$120.00	Yes
Other services required	Price on application	Price on application	Yes
Non football use	Price on application	Price on application	Yes
McRae Field (Park Island)			
Rugby Union and Rugby League - Charge Ground			
Seasonal charge per ground (20 matches maximum)	New	\$1,145.00	Yes
One off game charge	New	\$120.00	Yes
Preparation outside normal work hours (per hour - labour, plant and materials)	New	Actual Cost	Yes
Other services required	New	Price on application	Yes

STORMWATER

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Stormwater Connections			
All minimum charges are per connection			
Steel Kerb Connection 90mm Equivalent			
Steel Connection to Kerb & Channel - Deposit	\$686.00	\$715.00	Yes
Double Connection to Kerb and Channel - Deposit	\$1,058.00	\$1,102.00	Yes
100mm Connection			
Utility Location (Corridor access request/Road crossing) -work in road reserve only - Fee	\$606.00	\$631.00	Yes
150mm Connection to Stormwater Pipe - Minimum deposit charge due on application	\$806.00	\$840.00	Yes
Plus a charge per metre of - Open ground pipelaying - Fee	\$268.00	\$279.00	Yes
Plus a charge per metre of - Sealed road/footpath pipelaying - Fee	\$450.00	\$469.00	Yes
Larger Than 150mm Connection			
For a diameter larger than 150mm all costs including street restoration to be to applicant. Quotations available on request.			
All minimum payments are non-refundable			
Minimum Charge for Commercial/Subdivision Pipe >150mm connections due on application - Deposit	\$716.00	\$746.00	Yes
Service Marking for Council Water, Stormwater and Sewers			
Provision of as built plans	No Charge	No Charge	Yes
Per Hour - Marking large diameter pumping and/or gravity mains	\$150.00	\$156.00	Yes
Per Hour - Marking of Stormwater, sewer and water mains	\$150.00	\$156.00	Yes
Additional items			
Connection Application Fee (charge per hour, non refundable)	\$83.90	\$87.40	Yes

SUBDIVISION AND LAND DEVELOPMENT

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Processing of Resource Consents (Subdivision)			
These set fees relate to the minimum charge only. Actual fee payable includes the cost of time taken to process each application, memorandum, consent, notice, certificate or schedule, the cost of disbursements, plus any inspections required.			
Planning			
Scheme Plan Approval (0-10 lots)	\$1,054.00	Replaced	Yes
Scheme Plan Approval (11-20 lots)	\$2,212.00	Replaced	Yes
Scheme Plan Approval (greater than 20 lots)	\$2,631.00	Replaced	Yes
Subdivision Controlled	Replacement	\$1,800.00	Yes
Subdivision Restricted Discretionary	Replacement	\$3,000.00	Yes
Subdivision Discretionary	Replacement	\$4,500.00	Yes
Subdivision Non Complying	Replacement	\$5,000.00	Yes
Amendments to Flats/Crosslease	\$632.00	\$659.00	Yes
Certification Fee (223 & 348)	\$212.00	\$500.00	Yes
Certificate of Compliance (224) Regulatory Engineering	\$477.00	\$600.00	Yes
Certificate of Compliance (224) Regulatory Engineering			
Rights of Way Approval	\$368.00	\$383.00	Yes
Document Sealing/Signing Fee	\$126.00	\$131.00	Yes
Site Visit Fee	\$157.00	\$164.00	Yes
Monitoring Inspection in relation to any consent, designation, or site inspection	\$326.00	\$340.00	Yes
Property File Management Fee (charged per consent)	\$77.70	\$81.00	Yes
Hourly Rates			
Regulatory Engineering	\$169.00	\$176.00	Yes
Team Leader Planning and Compliance	\$186.00	\$194.00	Yes
Senior/Principal Resource Consents Planner	\$176.00	\$183.00	Yes
Resource Consents Planner	\$166.00	\$173.00	Yes
Regulatory Administrator	\$88.10	\$92.00	Yes
Consultants' and solicitors' fees associated with all work types, including the processing of a consent or certificate (including specialist technical or legal advice or where a consent involves creating legal instruments)	Charged at cost plus disbursements	Charged at cost plus disbursements	
The following costs are for attendances by the City Solicitors on behalf of Council for the preparation and arrangement of legal documentation.			
Costs			
Bond (includes Caveat) *	\$641.00	\$668.00	No
Release of Bond (includes Caveat) *	\$506.00	\$527.00	No
Release of Bond and issue of replacement Bond (includes withdrawal of existing Caveat and creation of new Caveat) *	\$875.00	\$912.00	No
Easement (per document)	\$506.00	\$527.00	Yes
Covenant (per document)	\$506.00	\$527.00	Yes
Certificate under Building Act	\$408.00	\$425.00	Yes
Release of Certificate, Caveat	\$278.00	\$290.00	Yes
Consent	\$244.00	\$254.00	Yes
Release of Consent Notice, Fencing Covenant	\$342.00	\$356.00	Yes
Lease Renewal	\$580.00	\$604.00	Yes
Freeholding	\$580.00	\$604.00	Yes

SUBDIVISION AND LAND DEVELOPMENT CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Engineering Approval (Assets)			
Proposed works in terms of the code of practice			
The charges apply where the proposed works are in terms of D and E of the code.			
Where the proposed works are not in terms of D and E of the code but subject to specific design then the actual cost is charged.			
Minimum charge (for up to 3 lots)	\$212.00	\$221.00	Yes
Per lot for each additional over 3	\$32.30	\$33.70	Yes
Minimum charge (staff time hourly rate) (Where there is insufficient information or amendments are required, additional charges may be made)	\$169.00	\$176.00	Yes
Bond for Completion of - As Built - Plans			
Bond for - As Built - plans are required for stand-alone projects (not part of a subdivision) that include infrastructure that is to be taken over by Council.			
Bond calculated at 5% of estimated cost of project with a minimum of \$6,076 *	\$5,831.00	\$6,076.00	No
Construction - Acceptance of Pipe Assets	\$0.00	\$0.00	Yes
Wastewater - Sewerage			
Initial inspection, water-tightness test, CCTV inspection and final inspection.			
Minimum charge	\$223.00	\$232.00	Yes
Per lot for each additional over 3	\$56.90	\$59.30	Yes
Stormwater			
Initial inspection, water-tightness test, CCTV inspection and final inspection.			
Minimum charge	\$223.00	\$232.00	Yes
Per lot for each additional over 3	\$56.90	\$59.30	Yes
Water Supply			
Initial inspection, pressure test, disinfection, residual check and flushing and final inspection			
Minimum charge	\$425.00	\$443.00	Yes
Per lot for each additional over 3	\$70.20	\$73.10	Yes
Charging by Metre Length			
Where charging by number of lots is inappropriate the following charges per metre apply			
Sewerage - Minimum charge	\$223.00	\$232.00	Yes
Sewerage - Per meter	\$2.70	\$2.80	Yes
Stormwater - Minimum charge	\$223.00	\$232.00	Yes
Stormwater - Per meter	\$2.70	\$2.80	Yes
Water Supply - Minimum charge	\$424.00	\$442.00	Yes
Water Supply - Per meter	\$2.70	\$2.80	Yes
Roading and Reserves			
Roading - Fixed Charge (initial inspections for construction of new roads)	\$589.00	\$614.00	Yes
Roading - plus a Per Lot charge of	\$28.50	\$29.70	Yes
Reserves - Minimum Charge (initial inspections for development of new reserves)	\$669.00	\$697.00	Yes
Reserves - Additional Inspection Charge	\$128.00	\$133.00	Yes
Financial Contributions			
In the District Plan (refer to Rule 65.14) the formula for the increase in Financial Contributions is based on the movement in the Statistics NZ Producers Price Index (PPI) Inputs Table E Index.			
Infill			
Urban (per lot)	\$28,210.10	\$30,376.52	Yes
Urban - Multi-Story (per dwelling unit)	\$22,735.24	\$24,481.22	Yes
Urban - Multi-Story (plus per hectare - Stormwater)	\$65,699.80	\$70,745.28	Yes
Jervois town: Full urban (per lot) non local off site	\$24,856.94	\$26,765.85	Yes
Jervois town: Full urban (plus: per lot) local off site	\$97,746.18	\$105,252.70	Yes
Ahuriri (per lot)	\$28,210.10	\$30,376.52	Yes
Ahuriri - Multi-Story (per dwelling unit)	\$22,735.24	\$24,481.22	Yes
Ahuriri - Multi-Story (plus per hectare - Stormwater)	\$65,699.80	\$70,745.28	Yes

SUBDIVISION AND LAND DEVELOPMENT CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Greenfields			
King St / Guppy Rd (per dwelling unit)	\$23,704.34	\$25,524.74	Yes
King St / Guppy Rd (plus per hectare - Stormwater)	\$222,066.88	\$239,120.74	Yes
King St / Guppy Rd (plus per metre Guppy Road frontage - if applicable)	\$821.44	\$884.52	Yes
King St / Guppy Rd (less: per metre Guppy Road frontage roading structure plan credit - where applicable)	\$555.30	\$597.94	Yes
Lagoon Farm (per lot)	\$25,410.31	\$27,361.72	Yes
Mission Heights (per lot)	\$21,890.86	\$23,571.99	Yes
Park Island (per lot)	\$25,669.79	\$27,641.13	Yes
Te Awa (per lot)	\$23,533.74	\$25,341.04	Yes
Te Awa (plus: per hectare) local off site	\$562,868.76	\$606,094.85	Yes
Te Awa (plus: per meter of road frontage - where applicable)	\$3,652.78	\$3,933.30	Yes
Rural			
Poraiti (per lot)	\$19,194.28	\$20,668.32	Yes
Lifestyle Character (per lot)	\$23,704.34	\$25,524.74	Yes
Lifestyle Character: Plus for lots not connected to a stormwater system discharging above the flood detention dam in Kent Terrace	\$2,926.70	\$3,151.46	Yes
All other rural areas including subdistrict rural (per lot)	\$20,441.00	\$22,010.79	Yes
Jervois town (per lot) non local off site	\$20,109.00	\$21,653.29	Yes
Jervois town (plus: per lot - road) Applies to the area west of Jervois Road, North of Meeanee Road and South of Burness Road	\$8,445.00	\$9,093.54	Yes
Jervois town (plus: per lot - stormwater) Applies to those properties that drain to the Upper Purimu Drain	\$9,845.00	\$10,601.06	Yes
Jervois town (plus: per lot - stormwater) Applies to those properties that drain to the Jervois Drain	\$125,209.00	\$134,824.55	Yes
Capital Contributions			
Bay View Water Supply (per domestic connection)	\$3,213.20	\$3,459.96	Yes
Bay View Financial Contributions			
This schedule of charges for Financial Contributions is charged under Council's Development and Financial Contributions Policy. It is indexed on 1st July based on the movement in the Statistics NZ Producers Price Index (PPI) Inputs Table E Index.			
Bay View Water Supply (commercial)			
The Greater of:			
(1) 15mm connection, or	\$3,213.00	\$3,459.75	Yes
(2) the sum of:			
(2a) Non residential based:			
(i) Offices and Shops			
- Gross Floor area (\$ per m2)	\$12.80	\$13.78	Yes
- plus Pervious Land area (\$ per m2)	\$4.90	\$5.28	Yes
(ii) Warehouses			
- Gross Floor area (\$ per m2)	\$6.40	\$6.89	Yes
- plus Pervious Land area (\$ per m2)	\$4.90	\$5.28	Yes
(iii) Unsealed yards (\$ per m2)	\$4.90	\$5.28	Yes
(2b) Residential based			
(i) Residential Care, Travellers Accommodation and Retirement Complexes			
- Population per Head	\$467.00	\$502.86	Yes
- plus Pervious Land area (\$ per m2)	\$4.80	\$5.17	Yes
(ii) Day Care Centres and Educational Facilities			
- Population per Head	\$235.00	\$253.05	Yes
- plus Pervious Land area (\$ per m2)	\$4.80	\$5.17	Yes

SUBDIVISION AND LAND DEVELOPMENT CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Bay View Wastewater (Commercial)			
The Greater of:			
(1) Bay View wastewater connection charge, or	See sewer connection charges	See sewer connection charges	Yes
(2) the sum of:			
(2a) Non residential based:			
(i) Offices and Shops			
- Gross Floor area (\$ per m2)	\$8.70	\$9.37	Yes
(ii) Warehouses			
- Gross Floor area (\$ per m2)	\$4.20	\$4.52	Yes
(2b) Residential based			
(i) Residential Care, Travellers Accommodation and Retirement Complexes			
- Population per Head	\$326.00	\$351.04	Yes
(ii) Day Care Centres and Educational Facilities			
- Population per Head	\$163.00	\$175.52	Yes
Napier Financial Contributions			
Transportation			
Roads and Transportation	\$13,284.75	\$14,304.97	Yes
Water Supply Contribution (Non-Residential Based)			
Offices and Shops			
- Gross floor area (\$ per m2)	\$8.00	\$8.61	Yes
- Plus pervious land area (\$ per m2)	\$3.00	\$3.23	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Medical Clinics/Hospitals			
- Gross floor area (\$ per m2)	\$10.00	\$10.77	Yes
- Plus pervious land area (\$ per m2)	\$3.00	\$3.23	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Warehouses / Factories / Network Utility Operations			
- Gross floor area (\$ per m2)	\$4.00	\$4.31	Yes
- Plus pervious land area (\$ per m2)	\$3.00	\$3.23	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Unsealed Yards			
- Pervious land area (\$ per m2)	\$3.00	\$3.23	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Churches			
- Per Church	\$3,988.00	\$4,294.26	Yes
- Plus pervious land area (\$ per m2)	\$3.00	\$3.23	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Wastewater Contribution (Non-Residential Based)			
Offices and Shops			
- Gross floor area (\$ per m2)	\$5.60	\$6.03	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes

SUBDIVISION AND LAND DEVELOPMENT CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Wastewater Contribution (Non-Residential Based)			
Medical Clinics/Hospitals			
- Gross floor area (\$ per m2)	\$6.95	\$7.48	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Warehouses / Factories / Network Utility Operations			
- Gross floor area (\$ per m2)	\$2.80	\$3.02	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Churches			
- per Church	\$2,781.65	\$2,995.27	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Stormwater Contribution (Non-Residential Based)			
Offices and Shops - Land area (\$ per m2)	\$5.50	\$5.92	Yes
Medical Clinics/Hospitals - Land area (\$ per m2)	\$5.50	\$5.92	Yes
Warehouses / Factories / Network Utility Operations - Land area (\$ per m2)	\$5.50	\$5.92	Yes
Unsealed Yards - Land area (\$ per m2)	\$1.40	\$1.51	Yes
Churches - Land area (\$ per m2)	\$5.50	\$5.92	Yes
Water Supply Contribution (Residential Based)			
Residential Care Facilities			
- Population (\$ per head)	\$300.00	\$323.04	Yes
- Plus pervious land area (\$ per m2)	\$3.00	\$3.23	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Travellers Accommodation			
- Population (\$ per head)	\$300.00	\$323.04	Yes
- Plus pervious land area (\$ per m2)	\$3.00	\$3.23	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Day Care Centres			
- Population (\$ per head)	\$151.00	\$162.60	Yes
- Plus pervious land area (\$ per m2)	\$3.00	\$3.23	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Educational Facilities			
- Population (\$ per head)	\$151.00	\$162.60	Yes
- Plus pervious land area (\$ per m2)	\$3.00	\$3.23	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Retirement Complexes			
- Population (\$ per head)	\$297.00	\$319.81	Yes
- Plus pervious land area (\$ per m2)	\$3.00	\$3.23	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Wastewater Contribution (Residential Based)			
Residential Care Facilities			
- Population (\$ per head)	\$208.90	\$224.94	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Travellers Accommodation			

SUBDIVISION AND LAND DEVELOPMENT CONTINUED

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	cl GST
Wastewater Contribution (Residential Based)			
- Population (\$ per head)	\$208.90	\$224.94	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Day Care Centres			
- Population (\$ per head)	\$104.50	\$112.53	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Educational Facilities			
- Population (\$ per head)	\$104.50	\$112.53	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Retirement Complexes			
- Population (\$ per head)	\$208.90	\$224.94	Yes
- or equivalent wastewater connection, whichever is greater	See Equivalent Connections	See Equivalent Connections	Yes
Stormwater Contribution (Residential Based)			
Residential Care Facilities - Land area (\$ per m2)	\$5.50	\$5.92	Yes
Travellers Accommodation - Land area (\$ per m2)	\$5.50	\$5.92	Yes
Day Care Centres - Land area (\$ per m2)	\$5.50	\$5.92	Yes
Educational Facilities - Land area (\$ per m2)	\$5.50	\$5.92	Yes
Retirement Complexes - Land area (\$ per m2)	\$5.50	\$5.92	Yes
Equivalent Connections			
15mm Diameter - Water Connection	\$2,040.00	\$2,196.66	Yes
15mm Diameter - Wastewater Connection	\$1,425.00	\$1,534.43	Yes
20mm Diameter - Water Connection	\$3,632.00	\$3,910.92	Yes
20mm Diameter - Wastewater Connection	\$2,543.00	\$2,738.29	Yes
25mm Diameter - Water Connection	\$5,673.00	\$6,108.66	Yes
25mm Diameter - Wastewater Connection	\$3,972.00	\$4,277.03	Yes
32mm Diameter - Water Connection	\$9,293.00	\$10,006.67	Yes
32mm Diameter - Wastewater Connection	\$6,508.00	\$7,007.79	Yes
40mm Diameter - Water Connection	\$14,507.00	\$15,621.08	Yes
40mm Diameter - Wastewater Connection	\$10,156.00	\$10,935.94	Yes
50mm Diameter - Water Connection	\$22,667.00	\$24,407.74	Yes
50mm Diameter - Wastewater Connection	\$15,867.00	\$17,085.52	Yes
80mm Diameter - Water Connection	\$58,021.00	\$62,476.78	Yes
80mm Diameter - Wastewater Connection	\$40,616.00	\$43,735.15	Yes
100mm Diameter - Water Connection	\$90,663.00	\$97,625.56	Yes
100mm Diameter - Wastewater Connection	\$63,465.00	\$68,338.86	Yes

CO-LAB TARADALE

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Meeting Room			
Group 1 - Profit-Making Organisations and Family Gatherings			
Hourly charge	\$25.90	\$26.00	Yes
Morning or Afternoon	\$71.00	\$74.00	Yes
Evening	\$105.70	\$110.00	Yes
Whole Day	\$147.60	\$153.00	Yes
Group 2 - Community, Hobby & Sports Groups			
Hourly charge	\$21.20	\$22.00	Yes
Morning or Afternoon	\$58.00	\$60.00	Yes
Evening	\$78.70	\$82.00	Yes
Whole Day	\$105.70	\$110.00	Yes

TARADALE TOWN HALL

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Town Hall			
Group 1 - Profit-Making Organisations and Family Gatherings			
Hourly charge	\$51.80	\$54.00	Yes
Morning or Afternoon	\$149.00	\$155.00	Yes
Evening	\$285.00	\$297.00	Yes
Whole Day	\$414.00	\$431.00	Yes
Group 2 - Community, Hobby & Sports Groups			
Hourly charge	\$42.50	\$44.00	Yes
Morning or Afternoon	\$104.00	\$108.00	Yes
Evening	\$150.00	\$156.00	Yes
Whole Day	\$238.00	\$248.00	Yes
Rotary Lounge			
Group 1 - Profit-Making Organisations and Family Gatherings			
Hourly charge	\$42.50	\$44.00	Yes
Morning or Afternoon	\$114.00	\$119.00	Yes
Evening	\$174.00	\$181.00	Yes
Whole Day	\$254.00	\$265.00	Yes
Group 2 - Community, Hobby & Sports Groups			
Hourly charge	\$29.00	\$30.00	Yes
Morning or Afternoon	\$85.00	\$87.00	Yes
Evening	\$126.00	\$131.00	Yes
Whole Day	\$169.00	\$176.00	Yes

TOWN PLANNING RESOURCE CONSENTS

All fees and charges are inclusive of GST (except as noted *).

All Town Planning Resource Consents fees are charged on an actual and reasonable cost recovery basis. The below fees are a fixed deposit and will be invoiced to you at the time the application is determined to be accepted. Charges incurred over the deposit will be charged based on the rates below.

	21/22 Fee	Proposed 22/23 Fee	incl GST
Development Charges			
Development Charges (Section 36 Resource Management Act)			
Land Use Controlled Non Notified Resource Consent	\$948.00	Replaced	Yes
Land Use Restricted Discretionary Non Notified Resource Consent (multi-unit)	\$1,054.00	Replaced	Yes
Land Use Controlled	Replacement	\$1,300.00	Yes
Land Use Restricted Discretionary	Replacement	\$2,000.00	Yes
Land Use Discretionary	Replacement	\$2,500.00	Yes
Land Use Non Complying	Replacement	\$3,500.00	Yes
Notified Resource Consent	\$10,536.00	\$10,979.00	Yes
Limited Notification Resource Consent	\$8,429.00	\$8,783.00	Yes
Variation of Conditions - Non Notified	\$632.00	Replaced	Yes
Change/Cancel Condition (Variation) Land Use	Replacement	\$1,200.00	Yes
Change/Cancel Condition (Variation) Subdivision	Replacement	\$1,200.00	Yes
Variation of Conditions - Notified	\$3,818.00	\$4,000.00	Yes
Boundary Activity	\$316.00	\$329.00	Yes
Temporary/Marginal Activity	\$316.00	\$329.00	Yes
Pre-Application Advice (over and above 1 hour)	Hourly rate	Hourly rate	Yes
Resource Consent Monitoring	\$166.00	\$173.00	Yes
Set Fees			
These set fees relate to the minimum charge only. Actual fee payable includes the cost of time taken to process each application, memorandum, consent, notice, certificate or schedule, the costs of disbursements, plus any inspections required.			
Certificate of Compliance (Sec 139)	\$632.00	\$659.00	Yes
Existing Use Certificate	\$632.00	\$659.00	Yes
Extension of Resource Consent Expiry Fee (Sec 125)	\$632.00	Replaced	Yes
Extension of Resource Consent Expiry Fee (Sec 125) Land Use	Replacement	\$1,000.00	Yes
Extension of Resource Consent Expiry Fee (Sec 125) Subdivision	Replacement	\$800.00	Yes
Outline Plan Lodgement (Sec 176A)	\$948.00	\$1,200.00	Yes
Review of Decisions (Sec 357)	\$1,844.00	\$1,921.00	Yes
Overseas Investment Certificate	\$632.00	\$659.00	Yes
Resource Management Certificate for Sale and Supply of Alcohol 2012	\$104.00	\$108.00	Yes
Property File Management Fee (charged per consent)	\$77.70	\$81.00	Yes
Moveable Signs Within CBD			
CBD Sandwich Boards Signage Fee	\$155.00	\$162.00	Yes
Hourly Rates			
Consultants' and solicitors' fees associated with all work types, including the processing of a consent or certificate (including specialist technical or legal advice or where a consent involves creating legal instruments)	Charged at cost plus disbursements	Charged at cost plus disbursements	
Regulatory Engineering	\$169.00	\$176.00	Yes
Team Leader Planning and Compliance	\$186.00	\$194.00	Yes
Senior/Principal Resource Consents Planner	\$176.00	\$183.00	Yes
Resource Consents Planner	\$166.00	\$173.00	Yes
Regulatory Administrator	\$88.10	\$91.80	Yes
Land Information Memorandum			
LIM			
Residential and Rural	\$316.00	\$329.00	Yes
Commercial and Industrial	\$471.00	\$491.00	Yes

TRANSPORTATION

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Roading			
Street Banners			
Erect and take down (one fee includes both)	\$158.00	\$165.00	Yes
Corridor and Traffic Management			
Corridor Access Requests	\$374.00	Replaced	Yes
Traffic Management Plans	\$251.00	Replaced	Yes
Additional Inspections (per additional inspection)	\$118.00	Replaced	Yes
Up to 10 Days			
Excavation	Replacement	\$650.00	Yes
Non-Excavation	Replacement	\$260.00	Yes
11 days to 6 months			
Excavation	Replacement	\$1,300.00	Yes
Non-Excavation	Replacement	\$520.00	Yes
6 months to 12 months			
Excavation	Replacement	\$2,600.00	Yes
Non-Excavation	Replacement	\$1,040.00	Yes
Additional Inspections	Replacement	\$150.00	Yes
Service Marking for Council Water, Stormwater and Sewers			
Provision of as built plans	No Charge	No Charge	Yes
Marking large diameter sewer pumping mains	No Charge	No Charge	Yes
Marking large diameter trunk mains	No Charge	No Charge	Yes
Per Hour - Marking of Stormwater, sewer and water mains (applies to service authorities that charge for their services to be marked)	\$115.00	\$120.00	Yes

SEWERAGE

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Sewer Connections			
Minimum Charges are per connection and non refundable			
100mm Diameter Connection			
Utility Location (Corridor access request/Road crossing) -work in road reserve only - Fee	\$606.00	\$631.00	Yes
100mm diameter connection - Deposit (minimum charge)	\$1,690.00	\$1,761.00	Yes
Plus a charge per metre of - Open ground pipelaying - Fee	\$320.00	\$333.00	Yes
Plus a charge per metre of - Sealed road/footpath pipelaying - Fee	\$501.00	\$522.00	Yes
Larger Than 100mm Diameter Connection (industrial, Commercial, Subdivision)			
All costs including street restoration to be charged to applicant. Quotations available on request.			
Minimum Charge	\$1,690.00	\$1,761.00	Yes
Disconnection/Reuse			
Disconnection/Reuse - Fee	\$499.00	\$520.00	Yes
Video Inspection			
Video Inspection Charge (per hour) - minimum one hour	\$205.00	\$214.00	Yes
Bay View Connections (Stage 1 Village)			
All Connections to Stage 1 - Fixed fee to connect plus actual costs of connection	\$16,740.00	\$17,443.00	Yes
Service Marking for Council Water, Stormwater and Sewers			
Provision of as built plans	No Charge	No Charge	Yes
Per Hour - Marking large diameter trunk mains	\$150.00	\$156.00	Yes
Per Hour - Marking of Stormwater, sewer and water mains	\$150.00	\$156.00	Yes
Trade Waste Charges			
City Charge			
Existing Trade Waste Customers - Charge Per cubic metre	\$0.84	\$0.88	Yes
Industry to be phased into Trade waste charging system - Charge Per cubic metre	\$0.84	\$0.88	Yes
Awatoto and Pandora Charge			
Awatoto Charge Per cubic metre	\$0.29	\$0.30	Yes
Pandora Charge Per cubic metre	\$0.56	\$0.58	Yes
Tanker Discharge			
Per Load at Milliscreen Plant			
Monday to Friday 7.00am to 4.00pm & Saturday 6.30am to 10.00am (Non Statutory Days)			
Tankers (\$ per cubic metre)	\$10.80	\$11.30	Yes
After Hours - A minimum additional charge. (Additional Charges to recover overtime, days in lieu etc may apply)	\$207.00	\$216.00	Yes
Additional items			
Connection Application Fee (charge per hour, non refundable)	\$83.90	\$87.40	Yes
Pollution Response Section of Environmental Solutions			
Contractor charges: Cost + 10%	Price per incident	Price per incident	Yes

WATER SUPPLY

All fees and charges are inclusive of GST (except as noted *).

	21/22 Fee	Proposed 22/23 Fee	incl GST
Water Connections			
All ordinary supplies outside the Napier Water Supply Area are metered. Backflow preventers to be fitted in accordance with the hazard category.			
All extraordinary supplies are metered, but fire sprinkler systems that conform with the requirements of NZS4541 are not metered. Backflow preventers to be fitted in accordance with the hazard category.			
All minimum charges are per connection and are non refundable.			
Ordinary Supply (Domestic) Napier			
Connection (15mm diameter). All work located within the kerb to boundary area only - Fee	\$2,208.00	\$2,301.00	Yes
Ordinary Supply (Domestic) Bay View Urban Area			
Connection (15mm diameter). All work located within the kerb to boundary area only - Fee	\$2,208.00	\$2,301.00	Yes
Meter(s) and meter box(es) - Fee	\$718.00	\$748.00	Yes
Backflow Preventer - Fee	\$907.00	\$945.00	Yes
Additional connection costs for road crossing			
Utility Location (Corridor access request/Road crossing) -work in road reserve only - Fee	\$606.00	\$631.00	Yes
Charge per metre of road crossing (charges to be confirmed)	Actual cost	Actual cost	Yes
Extraordinary Supply (Non-Domestic) 15mm Diameter			
Connection - Fee	\$2,208.00	\$2,301.00	Yes
Meter and Meter box - Fee	\$718.00	\$748.00	Yes
Backflow Preventer - Fee	\$907.00	\$945.00	Yes
Meter and Meter Box to existing 15mm diameter connection - Fee	\$839.00	\$874.00	Yes
Additional connection costs for road crossing			
Utility Location (Corridor access request/Road crossing) -work in road reserve only - Fee	\$606.00	\$631.00	Yes
Charge per metre of road crossing (charges to be confirmed)	Actual cost	Actual cost	Yes
Extraordinary Supply (Domestic and Non-Domestic) Over 15mm Diameter			
Connection - actual cost - Minimum deposit charge due on application	\$2,208.00	\$2,301.00	Yes
Meter and Meter Box - actual cost - Minimum deposit charge due on application	\$718.00	\$748.00	Yes
Backflow Preventer - actual cost. Minimum deposit charge due on application (quotation if required)	\$907.00	\$945.00	Yes
Disconnection(s)/Reuse			
Water Disconnections (up to 50mm) - Fee	\$542.00	\$565.00	Yes
Water Disconnections (over 50mm) actual cost - Minimum deposit charge due on application	\$542.00	\$565.00	Yes
Well Sealing			
Well Sealing Fee	\$163.00	\$170.00	Yes
Testing of Meters			
25mm or less (no certificate)	\$153.00	\$159.00	Yes
Private sub meter reading (per meter, per reading cycle)	\$8.30	\$8.60	Yes
Testing of Backflow Preventer			
Charge for inspection only- Remedial work charged at actual	\$181.00	\$189.00	Yes
Pot Holing in Road for Services			
Actual Costs with a minimum fee due on application.	\$481.00	\$501.00	Yes
Service Marking for Council Water, Stormwater and Sewers			
Provision of as built plans	No Charge	No Charge	
Per Hour - Marking large diameter trunk mains	\$150.00	\$156.00	Yes
Per Hour - Marking of Stormwater, sewer and water mains	\$150.00	\$156.00	Yes
Water take facility annual application fee (additional \$50 charged per swipe card)	\$106.00	\$110.00	Yes
Additional items			
Connection Application Fee (charge per hour, non refundable)	\$83.90	\$87.40	Yes



PUBLIC EXCLUDED ITEMS

That the public be excluded from the following parts of the proceedings of this meeting, namely:

AGENDA ITEMS

1. HRIS & Payroll Project
2. Financial Delegation

The general subject of each matter to be considered while the public was excluded, the reasons for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution were as follows:

General subject of each matter to be considered.	Reason for passing this resolution in relation to each matter.	Ground(s) under section 48(1) to the passing of this resolution.
1. HRIS & Payroll Project	<p>7(2)(b)(ii) Protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information</p> <p>7(2)(i) Enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>48(1)A That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist:</p> <p>(i) Where the local authority is named or specified in Schedule 1 of this Act, under Section 6 or 7 (except 7(2)(f)(i)) of the Local Government Official Information and Meetings Act 1987.</p>
2. Financial Delegation	7(2)(g) Maintain legal professional privilege	<p>48(1)A That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist:</p> <p>(i) Where the local authority is named or specified in Schedule 1 of this Act, under Section 6 or 7 (except 7(2)(f)(i)) of the Local Government Official Information and Meetings Act 1987.</p>

AUDIT AND RISK COMMITTEE

Open Minutes

Meeting Date: Friday 26 November 2021

Time: 1.00pm-2.45pm

Venue Council Chamber
Hawke's Bay Regional Council
159 Dalton Street
Napier

Present **Chair:** John Palairet
Members: Mayor Kirsten Wise, David Pearson and Councillor Nigel Simpson

In Attendance Director Corporate Services (Adele Henderson)
Chief Financial Officer (Caroline Thomson)
Manager People and Capability (Sue Maitkin)

Attendees via Zoom audio visual Link:
Manager Business Excellence & Transformation (Jane Klingender)
Director Programme Delivery (Jon Kingsford)
Director Community Services (Antoinette Campbell)
Risk and Assurance Lead (Dave Jordison)
Manager Property (Bryan Faulknor)

Administration Governance Advisor (Carolyn Hunt)

Apologies

Mr Pearson Pearson / Councillor Simpson

That the apology from Councillor Taylor for absence be accepted.

Carried

Conflicts of interest

Nil

Public forum

Nil

Announcements by the Mayor

Nil

Announcements by the Chairperson

Nil

Announcements by the management

Nil

Confirmation of minutes

Mr Palairet /Councillor Simpson

That the Minutes of the meeting held on 24 September 2021 were taken as a true and accurate record of the meeting.

Carried

Minor Matters

- Annual Report

AGENDA ITEMS

1. HEALTH AND SAFETY REPORT

Type of Report: Operational

Legal Reference: N/A

Document ID: 1326149

Reporting Officer/s & Unit: Sue Matkin, Manager People & Capability

1.1 Purpose of Report

The purpose of this paper is to provide the Audit & Risk Committee with an overview of Health & Safety activity for the period 1 September to 31 October 2021.

At the Meeting

The Manager People and Capability, Ms Matkin provided a brief overview of the Health and Safety report for the two month period 1 September to 31 October 2021.

Committee's recommendation

D Pearson / Mayor Wise

The Audit and Risk Committee:

- a. Receive the Health and Safety report from 1 September to 31 October 2021.

Carried

2. RISK MANAGEMENT

<i>Type of Report:</i>	Operational
<i>Legal Reference:</i>	N/A
<i>Document ID:</i>	1400237
<i>Reporting Officer/s & Unit:</i>	Jane Klingender, Manager Business Excellence & Transformation Adele Henderson, Director Corporate Services

2.1 Purpose of Report

To provide the Audit and Risk Committee (Committee) with an update on risk management with reference to responsibilities listed in the Audit & Risk Charter; to report on high and extreme strategic risks; and to note emerging risks.

At the Meeting

The Director Corporate Services, Ms Henderson spoke to the report and updated the Committee on risk management during the last quarter. During this time a number of workshops had been held and work commenced on updating the Risk Management Policy and Risk Management Strategy.

A workshop is to be held with elected members on 2 December 2021 to review the five strategic risks identified and revised Risk Management Policy and risk appetite.

It was noted that at governance level different risks may be identified and opportunity be provided to feed into the process rather than it all being workshopped at management level.

Committee's recommendation

Mayor Wise / Councillor Simpson

The Audit and Risk Committee:

- a. Receive the Risk Management Report dated 26 November 2021
 - b. Note the progress against the agreed action plan to progress towards organisational risk maturity and to review statutory compliance at least annually, including identifying progress against the top five risks agreed by Council; and
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- c. Provide feedback on the revised strategic risks recommended by the Executive Leadership Team.
 - d. Note that the Audit and Risk Committee endorse the following five strategic risks for discussion with Council:
 - 1. Staff and/or public harmed while at work or using Council provided services or assets
 - 2. Unable to deliver its critical services
 - 3. Legal and policy non-compliance
 - 4. Unable to deliver the capital plan, strategies and/or service levels
 - 5. Failure to be financially viable and sustainable
-

Carried

3. EXTERNAL ACCOUNTABILITY: INVESTMENT AND DEBT REPORT

Type of Report: Operational

Legal Reference: N/A

Document ID: 1394379

Reporting Officer/s & Unit: Caroline Thomson, Chief Financial Officer

3.1 Purpose of Report

To consider the snapshot report on Napier City Council's Investment and Debt as at 31 October 2021.

At the Meeting

The Chief Financial Officer, Ms Thomson spoke to the report which provided a snapshot of Council's investment and debt as at 31 October 2021. It was noted that Council held \$60.4m on term deposit at an average interest rate of 1.15%. It was encouraging to note that the interest rate was tracking upwards toward the 2% where Council was tracking five months ago.

Committee's recommendation

Mr Palaret / Mr Pearson

The Audit and Risk Committee:

- a. Receive the snapshot report on Napier City Council's Investment and Debt as at 31 October 2021.
-

Carried

4. SENSITIVE EXPENDITURE - MAYOR AND CHIEF EXECUTIVE

<i>Type of Report:</i>	Procedural
<i>Legal Reference:</i>	N/A
<i>Document ID:</i>	1394380
<i>Reporting Officer/s & Unit:</i>	Caroline Thomson, Chief Financial Officer

4.1 Purpose of Report

To provide the information required for the Committee to review Sensitive Expenditure of the Mayor and Chief Executive for compliance with Council's Sensitive Expenditure Policy.

At the Meeting

The Chief Financial Officer, Ms Thomson advised that transactions for the Mayor and Chief Executive for the September 2021 quarter were all compliant with Council's Sensitive Expenditure Policy.

Committee's recommendation

Mr Palairat / Mr Pearson

The Audit and Risk Committee:

- a. Receive the 30 September 2021 quarterly report of Sensitive Expenditure for the Mayor and Chief Executive and review for compliance with the Sensitive Expenditure Policy.

Carried

5. PROPOSED AUDIT AND RISK COMMITTEE 2022 MEETING CALENDAR

<i>Type of Report:</i>	Information
<i>Legal Reference:</i>	N/A
<i>Document ID:</i>	1398999
<i>Reporting Officer/s & Unit:</i>	Caroline Thomson, Chief Financial Officer

5.1 Purpose of Report

To consider the proposed timetable of meetings for the Audit and Risk Committee in 2022, as detailed below

At the Meeting

There was no discussion at the meeting.

Committee's recommendation

Mr Palairet /Councillor Simpson

The Audit and Risk Committee:

- a. Receive the proposed timetable of meetings for the Audit and Risk Committee for 2022.

Carried

Minor Matters

Annual Report - The Director, Corporate Services Ms Henderson advised that Audit New Zealand have been unable to complete the audits. The Annual Report was due to be adopted on 9 December 2021, however it will now be adopted on 21 December 2021. Audit New Zealand are wishing to undertake more work on performance measures, noting that Napier City Council is not the only Council with these issues.

The Hawke's Bay Museum Trust audit is outstanding and it is anticipated will be completed March 2022.

Audit New Zealand have also indicated that they will be prioritising Councils who have Long Term Plan amendments to audit.

PUBLIC EXCLUDED ITEMS

Mr Pearson / Councillor Simpson

- a) That the public be excluded from the following parts of the proceedings of this meeting, namely:
 1. Insurance Arrangements
 2. Health and Safety - Staff Consultation Recommendation
 3. Review of Audit and Risk Committee
 4. Legal Update
- b) That Matthew Wilson and Richard Harrison representatives from Aon New Zealand be permitted to remain in the Public Excluded session for Item 1 – Insurance Arrangements for their expertise on this matter.

Carried

The general subject of each matter to be considered while the public was excluded, the reasons for passing this resolution in relation to each matter, and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution were as follows:

General subject of each matter to be considered.	Reason for passing this resolution in relation to each matter.	Ground(s) under section 48(1) to the passing of this resolution.
1. Insurance Arrangements	7(2)(i) Enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)	48(1)A That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist: (i) Where the local authority is named or specified in Schedule 1 of this Act, under Section 6 or 7 (except 7(2)(f)(i)) of the Local Government Official Information and Meetings Act 1987.

<p>2. Health and Safety - Staff Consultation Recommendation</p>	<p>7(2)(c)(i) Protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied</p>	<p>48(1)A That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist: (i) Where the local authority is named or specified in Schedule 1 of this Act, under Section 6 or 7 (except 7(2)(f)(i)) of the Local Government Official Information and Meetings Act 1987.</p>
<p>3. Review of Audit and Risk Committee</p>	<p>7(2)(c)(i) Protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information or information from the same source and it is in the public interest that such information should continue to be supplied</p>	<p>48(1)A That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist: (i) Where the local authority is named or specified in Schedule 1 of this Act, under Section 6 or 7 (except 7(2)(f)(i)) of the Local Government Official Information and Meetings Act 1987.</p>
<p>4. Legal Update</p>	<p>7(2)(g) Maintain legal professional privilege 7(2)(i) Enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</p>	<p>48(1)A That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist: (i) Where the local authority is named or specified in Schedule 1 of this Act, under Section 6 or 7 (except 7(2)(f)(i)) of the Local Government Official Information and Meetings Act 1987.</p>

The meeting moved into Public Excluded at 1.20pm

The meeting closed at 2.45pm

Approved and adopted as a true and accurate record of the meeting.

Chairperson

Date of approval