

Document No: A532117

Report To: Council



Meeting Date: 29 June 2021

Subject: Civic Financial Services Limited –
2021 Annual General Meeting

Type: Decision Required

Purpose of Report

- 1.1 The purpose of this business paper is to seek Council's ratification of the appointment of a Proxy for the 2021 Civic Financial Services Limited Annual General Meeting and to inform the Council of the outcome of that Meeting.

Background

- 2.1 Civic Financial Services Limited (CFSL) administers superannuation services for local government and local government staff via Supereasy and Supereasy Kiwisaver Superannuation Schemes.
- 2.2 CFSL also provides administration, accounting and a range of other services to LAPP Disaster Fund, Riskpool, Civic Liability Pool (CLP) and Civic Property Pool.
- 2.3 WDC holds 16,940 shares in CFSL.

Commentary

- 3.1 CFSL's AGM was convened on Friday, 18 June 2021 in Wellington.
- 3.2 Due to the cancellation of the 25 May 2021 Council Meeting, there was no time for Council to consider the appointment of a Proxy prior to the AGM being convened. The Chief Executive undertook, on Council's behalf, to appoint Ian Brown, Chief Executive of CFSL as Council's Proxy. A copy of the Proxy Form submitted is attached to and forms part of this business paper.
- 3.3 The main items on the Agenda for the meeting were -
 - To approve minutes of the 2020 AGM.
 - To receive and consider the Annual Report which includes Financial Statements for the year ended 31 December 2020 and the Report of the Auditor.
 - To approve the appointment of three Directors (two Directors retiring from office by rotation and one to fill the vacancy created by the retirement of Mike Hannan). The two Directors retiring by rotation have offered themselves for re-election.

- To record the appointment of the Auditor-General as Auditor and to authorise the Directors to determine the remuneration for the Auditor for the year.
- 3.4 Immediately following the AGM, Council's appointed Proxy, Mr Ian Brown, notified the Chief Executive of the outcome of the AGM by email. A copy of Mr Brown's email is attached to and forms part of this business paper.

Suggested Resolutions

- 1 The business paper on Civic Financial Services Limited – 2021 Annual General Meeting be received.
- 2 Council ratify the action of the Chief Executive in appointing Mr Ian Brown, Chief Executive of Civic Financial Services Ltd to act as Proxy for the Waitomo District Council at the Civic Financial Services Limited – 2021 Annual General Meeting.
- 3 Council note the outcome of Civic Financial Services Limited's 2021 Annual General Meeting as follows:

Ordinary Business

- *The Minutes of the Annual General Meeting held on 19 June 2020 and the Special General Meeting held on 13 August 2020 were approved.*
- *The Annual Report and Financial Statements for the year ending 31 December 2020 were accepted.*
- *The appointment of the Auditor-General as auditor was recorded, noting the Auditor-General has appointed Mr Silvio Bruinsma of Deloitte to undertake the audit.*

Directorate

- *Existing Directors Anthony Marryatt and John Melville were retiring from office by rotation in accordance with the Constitution of the Company. Both had been nominated by the Civic Board for re-election and offered themselves for re-election as Directors.*
- *Jo Miller had been nominated by Hutt City Council as a Director and offered herself for election.*
- *Louise Edwards and Bevan Killick had each been nominated by Christchurch City Council as a Director and offered themselves for election.*

Anthony Marryatt and John Melville have been re-elected, and Jo Miller has been elected as Directors.

58 Councils voted on the election of Directors, representing 10,387,593 shares amounting to 92.34% of the shareholding of Civic Financial Services Ltd.

Each of the candidates received the following votes.

| <i>Name</i> | <i>No of Votes for Candidate</i> | <i>% of Total Shareholding</i> |
|-------------------|----------------------------------|--------------------------------|
| <i>A Marryatt</i> | <i>6,264,749</i> | <i>55.69%</i> |
| <i>J Melville</i> | <i>6,134,420</i> | <i>54.53%</i> |
| <i>J Miller</i> | <i>8,916,147</i> | <i>79.26%</i> |
| <i>L Edwards</i> | <i>4,129,106</i> | <i>36.71%</i> |
| <i>B Killick</i> | <i>4,235,069</i> | <i>37.65%</i> |



MICHELLE HIGGIE

MANAGER - GOVERNANCE SUPPORT

22 June 2021

Attachments:

- 1 Civic Financial Services Limited - Proxy Form (A525131)
- 2 Email from Ian Brown, CEO of CFSL dated 18 June 2021

Civic Financial Services Limited Proxy Form

Waitomo District Council

(Shareholder Name)

of

Te Kuiti

(Location)

being a shareholder of Civic Financial Services Limited, hereby appoints

Ian Brown

(Name)

of Civic Financial Services Limited

(Employer)

or, failing him/her

of

(Name)

(Employer)

as its proxy to vote for

and on its behalf at the Annual General Meeting of Shareholders of Civic Financial Services Limited, to be held in the Company's Boardroom, Level 3, Civic Assurance House, 116 Lambton Quay, Wellington on 18th June 2021 and at any adjournment of that meeting.

Unless otherwise directed as below, the proxy will vote or abstain from voting as he or she thinks fit.

Should the shareholder wish to instruct its Proxy or representative how to vote the following should be completed:

Agenda Item

| In Favour (✓) | Against (✓) |
|------------------|----------------|
|------------------|----------------|

1. **Receive apologies.**

2. **Approve the Minutes of the AGM held 21 June 2020 and SGM held on 13 August 2020**

3. **To receive the Annual Report**

To receive the Annual Report which includes the financial statements for the year ended 31 December 2020 and the report of the auditor therein.

| | |
|---|--|
| ✓ | |
|---|--|

4. **To elect three Directors** *Please only vote for **three** candidates*

Anthony Marryatt who retires in terms of the Constitution and being eligible, offers himself for re-election.

| |
|---|
| ✓ |
|---|

John Melville who retires in terms of the Constitution and being eligible, offers himself for re-election.

| |
|---|
| ✓ |
|---|

Jo Miller who has been nominated by Hutt City Council and offers herself for election.

| |
|---|
| ✓ |
|---|

Louise Edwards who has been nominated by Christchurch City Council and offers herself for election.

| |
|--|
| |
|--|

Bevan Killick who has been nominated by Christchurch City Council and offers himself for election.

| |
|--|
| |
|--|

5. **Appointment and Remuneration of Auditor**

To record the appointment of the Auditor-General as auditor (pursuant to Section 207 of the Companies Act 1993 and Section 15 of the Public Audit Act 2001) to hold office until the conclusion of the next Annual General Meeting and to authorise the Directors to determine the remuneration for the auditor for the year.

| | |
|---|--|
| ✓ | |
|---|--|

EXECUTED this 2nd day of June 2021.



Chief Executive

Signature(s) of Shareholder

Position(s) Held

File 2 - Page 5

Please return to: Chief Financial Officer, Civic Financial Services Ltd, PO Box 5521, Wellington 6140, or fax (04) 978 1260 or email to admin@civicfs.co.nz to be received prior to 11.30am 17 June 2021.

ATTENDANCE AT MEETINGS OF THE COMPANY

The Constitution provides for members to be represented at meetings of the Company only by proxies or appointed representatives.

Clause 14.3 (as amended in May 2004) provides:

“A shareholder may exercise the right to vote by being present by a representative or by proxy.

The representative or proxy for a shareholder is entitled to attend and be heard and vote at a meeting of shareholders as if the representative or proxy were a shareholder.

A proxy must be appointed in writing signed by the shareholder and the notice must state whether the appointment is for a particular meeting or a specified term not exceeding twelve months.

No proxy is effective in relation to a meeting unless a copy of the notice of appointment is produced to the registered office of the company not later than twenty-four hours before the start of the meeting.

A shareholder may appoint a representative to attend a meeting of shareholders on its behalf in the same manner as that in which it could appoint a proxy”.

Accordingly, proxies/notification of appointed representatives must be in my hands by 11.30am on 17 June 2021.

It would be appreciated if shareholders, when considering who to appoint as their representative/proxy holder, would contact Glenn Watkin thereby facilitating a quorum for the AGM.

Glenn Watkin
Chief Financial Officer
Phone: (04) 978 1252
Email: glenn.watkin@civicfs.co.nz
Fax: (04) 978 1260

Subject: FW: Civic Financial Services Ltd: AGM held on Friday 18 June 2021

From: Ian Brown <ian.brown@civicfs.co.nz>

Sent: Friday, 18 June 2021 1:17 pm

To: Chris Ryan <Chris.Ryan@waitomo.govt.nz>

Subject: Civic Financial Services Ltd: AGM held on Friday 18 June 2021

Warning! This message was sent from outside your organization and we are unable to verify the sender.

Dear Chris,

This is to let you know the outcome of the Annual General Meeting of Civic Financial Services Limited ("Civic") that was held in Wellington at 11.30am on Friday 18 June 2021.

The AGM encompassed the usual Ordinary Business items, and approving the appointment of three Directors in accordance with the Constitution as set out and listed below.

Ordinary Business

- The Minutes of the Annual General Meeting held on 19 June 2020 and the Special General Meeting held on 13 August 2020 were approved.
- The Annual Report and Financial Statements for the year ending 31 December 2020 were accepted.
- The appointment of the Auditor-General as auditor was recorded, noting the Auditor-General has appointed Mr Silvio Bruinsma of Deloitte to undertake the audit.

Directorate

- Existing Directors Anthony Marryatt and John Melville were retiring from office by rotation in accordance with the Constitution of the Company. Both had been nominated by the Civic Board for re-election and offered themselves for re-election as Directors.
- Jo Miller had been nominated by Hutt City Council as a Director and offered herself for election.
- Louise Edwards and Bevan Killick had each been nominated by Christchurch City Council as a Director and offered themselves for election.

This is to confirm that Anthony Marryatt and John Melville have been re-elected, and Jo Miller has been elected as Directors.

58 Councils voted on the election of Directors, representing 10,387,593 shares amounting to 92.34% of the shareholding of Civic Financial Services Ltd.

Each of the candidates received the following votes.

| Name | No of Votes for Candidate | % of Total Shareholding |
|------------|---------------------------|-------------------------|
| A Marryatt | 6,264,749 | 55.69% |
| J Melville | 6,134,420 | 54.53% |
| J Miller | 8,916,147 | 79.26% |
| L Edwards | 4,129,106 | 36.71% |
| B Killick | 4,235,069 | 37.65% |

Kind regards

Ian

Ian Brown
Chief Executive
Civic Financial Services Ltd
DDI (04) 978 1263
Mob 021 737 505
ian.brown@civicfs.co.nz



Document No: A525199

Report To: Council



Meeting Date: 29 June 2021

Subject: Civic Financial Services Ltd - Annual Report 2020

Type: Information

Purpose of Report

- 1.1 The purpose of this business paper is to present the Annual Report for Civic Financial Services Limited (CFSL) for the year ended 31 December 2020.

Background

- 2.1 CFSL is the former New Zealand Local Government Insurance Corporation Ltd and previously traded as Civic Assurance. CFSL has been trading for over 76 years.
- 2.2 The name change was instituted due to the company withdrawing from offering property insurance and no longer holding an insurance licence.
- 2.3 CFSL provides administration services to SuperEasy and SuperEasy KiwiSaver Superannuation Schemes, the Local Authority Protection Programme Disaster Fund (LAPP), Riskpool, Civic Liability Pool and Civic Property Pool.
- 2.4 WDC holds 16,940 shares (0.15%) in CFSL.

Commentary

- 3.1 **Annual Report for the year ended 31 December 2020**
- 3.2 The Annual Report from CFSL is attached to and forms part of this business paper (Attachment 1).
- 3.3 CFSL's income was derived from administration services and investment income.
- 3.4 The surplus before taxation reported was \$480,458, which compares favourably with to the forecasted surplus of \$258,772 as set out in the Statement of Intent for 2020.
- 3.5 Operational expenditure was less than the prior year but more than forecast in the Statement of Intent for 2020.
- 3.6 Shareholders' equity totals \$10,821,872 at 31 December 2020 and an increase of \$344,823, due to Total Comprehensive Surplus Net of tax.
- 3.7 The significant assets in the balance sheet include term deposits of \$4,735,000 and a loan receivable of \$2,588,354 from Riskpool and Civic Liability Pool.

- 3.8 Included in the balance sheet is a deferred tax asset of \$2,350,445. The main contributor to this balance is recognition of the future benefit of tax losses carried forward. Tax losses carried forward will negate taxable income earned, which the Directors anticipate will be earned in the future.
- 3.9 Total liabilities were \$474,866, made of Sundry Creditors and Accrued Charges, Accrued Holiday Pay and Administration Fee Reserves.
- 3.10 No capital commitments were disclosed, however operating lease commitments, which relate to office space leased, total \$312,695.
- 3.11 The Financial Statements have been prepared on a going concern basis and the Audit Report contains the Auditor's Opinion that they present fairly the financial position and performance of the company and comply with NZ generally accepted accounting standards.

Suggested Resolutions

- 1 The business paper on Civic Financial Services Ltd Annual Report for the year ended 31 December 2020 be received.
- 2 The Civic Financial Services Ltd Annual Report for the year ended 31 December 2020 be received.



ALISTER DUNCAN
GENERAL MANAGER BUSINESS SUPPORT

14 May 2021

Attachment: Civic Financial Services Limited - Annual Report 2020 (A525200)

The cover features a large, abstract graphic composed of overlapping curved shapes in shades of light blue, dark blue, and green. A central rectangular inset shows a close-up, low-angle view of a modern building's glass and metal ceiling structure, with light reflecting off the surfaces.

ANNUAL
REPORT
2020

| | |
|--|------------|
| DIRECTORS' REPORT | 1 |
| DIRECTORY | 5 |
| CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME | 7 |
| CONSOLIDATED STATEMENT OF FINANCIAL POSITION | 8 |
| CONSOLIDATED STATEMENT OF CHANGES IN EQUITY | 9 |
| CONSOLIDATED STATEMENT OF CASH FLOWS | 10 |
| NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS | 11 |
| INDEPENDENT AUDITOR'S REPORT | 30 |
| SHAREHOLDERS' DETAILS | BACK COVER |

ANNUAL REPORT AND STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

Your Directors have pleasure in submitting the 60th Annual Report of the affairs of the Company (formerly New Zealand Local Government Insurance Corporation Ltd trading as Civic Assurance) for the year ended 31 December 2020, which is to be presented at the Annual General Meeting of Members in June 2021.

1. PERFORMANCE

Civic's before-tax profit in 2020 was \$480,458.

This compares favourably to the forecasted before-tax surplus of \$258,772 as set out in the 2020 Statement of Intent.

This increased profit is due to receiving higher than anticipated administration fees combined with reduced marketing and operating expenses.

2. OPERATIONS

Administration Services

Fees in 2020 from providing services to LAPP, Riskpool and the SuperEasy and SuperEasy KiwiSaver Superannuation Schemes were \$2,973,440 (2019: \$2,947,683).

Investment Revenue

Income from investments was \$141,233 (2019: \$329,517).

Sponsorship and Support for the Sector

The Company continues as a sponsor of Taituarā – Local Government Professionals Aotearoa (previously known as SOLGM – Society of Local Government Managers) events both at a regional and national level.

3. ASSOCIATED ENTITIES

Local Government Superannuation Trustee Limited

Local Government Superannuation Trustee Limited (LGST) is a 100% subsidiary of Civic and is the trustee to the SuperEasy and SuperEasy KiwiSaver Superannuation Schemes. Both are administered by Civic and from 1 April 2016 both have been registered with the FMA (Financial Markets Authority). Director appointments to LGST are made by LGNZ (two), Civic (one), CTU (one), Taituarā (one) and one, who must be a Licensed Independent Trustee, by the LGST Board.

The SuperEasy schemes feature low member charges and simple administration for councils. Both make use of passive fund managers, which as well as allowing lower member fees removes the possibility of a fund manager making a bad call, which is something that can happen at any time.

The SuperEasy schemes also offer an 'Automatic Fund', in which each member's risk exposure is gradually and automatically switched from growth assets to income assets as the member gets older.

Superannuation funds under management as at December 2020 were \$470 million (December 2019 \$420 Million) and the combined membership of over 11,000. SuperEasy's fund managers are AMP Capital Investors (New Zealand) Ltd and ANZ New Zealand Investments Ltd. Of the councils that have a preferred provider for KiwiSaver, 70 out of 74 (94%) have appointed Civic.

The SuperEasy website is www.supereasy.co.nz.

LAPP Disaster Fund

LAPP is a charitable trust that was set up by LGNZ and Civic in 1993 to assist with the reinstatement of lost or damaged local government underground infrastructure. LAPP's membership is 23. It could be said that LAPP is New Zealand's original LASS (Local Authority Shared Services).

LAPP extended its cover arrangement from two events to three events from July 2017.

LAPP settled its Kaikoura-Hurunui earthquake claims with the settlement of the Hurunui District Council's claim in April 2019 having previously settled with Kaikoura and Marlborough District Councils in 2018, for a combined settlement of \$4.66 million.

Civic is the administration and fund manager for LAPP. LAPP's website is: www.lappfund.co.nz.

DIRECTORS' REPORT

Riskpool/Civic Liability Pool (CLP)

Riskpool provides public liability and professional indemnity cover for councils and has done so since 1997. It is not a company, but a mutual liability fund governed by a trust deed. CLP is similar to Riskpool, but has no facility for calls. For the fund year ending 30 June 2017 Riskpool/CLP had 31 members.

As support had dropped off in recent years to this low level Riskpool could no longer offer the competitively priced cover and risk management services that it had provided over the previous 20 years.

As a result Riskpool/CLP decided to no longer provide cover after 30 June 2017 and is now in run-off mode.

Local Government Mutual Funds Trustee Limited (LGMFT) is the trustee of Riskpool and CLP. Civic is the Fund Manager and Scheme Manager for Riskpool and Administration Manager for CLP.

Civic has entered into two arm's length, secured loan facility agreements on commercial terms with Local Government Mutual Funds Trustee Limited to enable Riskpool to manage its cashflows.

Riskpool members were advised in October 2018 that due to deteriorating claims experience in 2017–18 that Riskpool needed to make one interim call before a final call is made on wind up. The call which has been paid was for an amount of \$6 million payable on 1 July 2019, split \$3 million each to fund years 7 and 10.

A final call from Riskpool is likely in 2025 or 2026. It is expected that the amount of that call will be less than this previous call.

4. DIRECTORS

As at 31 December 2020 there were five directors: A.T. Gray, J.E. Miller, A.J. Marryatt, J.B. Melville and B.J. Morrison. M.C. Hannan retired as a director with effect from 4 December 2020.

Director attendances at Board meetings held in 2020:

| | |
|----------------|-------|
| Tony Gray | 4 / 5 |
| Mike Hannan | 5 / 5 |
| Tony Marryatt | 5 / 5 |
| John Melville | 5 / 5 |
| Basil Morrison | 4 / 5 |

Jo Miller was appointed a Director on 18 December 2020, as such did not attend any Board meetings held in 2020.

The Chairmen of each of the Board and the Risk and Audit Committee are elected at the first meeting held after each year's AGM.

Section 139 of the Companies Act 1993

All Civic directors are directors of LGMFT except Basil Morrison who resigned from LGMFT in March 2019 to ensure that one Civic director was independent of LGMFT. Subsequently there are two secured loan facility agreements that have been entered into between the Company and LGMFT whereby Civic loans LGMFT up to \$2,250,000 under each of two separate loans.

There are no other notices required under section 139 of the Companies Act 1993 except for Directors' remuneration. Changes to the Directors' fee pool are approved by shareholders at an AGM. The Board determines the allocation per Director based on the duties of the individual Director. The Director fees for subsidiary companies are set by the Parent Company Board.

For the year ended 31 December 2020, Directors' remuneration was:

| | |
|----------------|------------------|
| Tony Gray | \$15,569 |
| Mike Hannan | \$14,418 |
| Tony Marryatt | \$31,139 |
| John Melville | \$23,354 |
| Jo Miller | \$597 |
| Basil Morrison | \$15,569 |
| | \$100,646 |

In addition, the following Directors received director fees in relation to their directorships of Riskpool or LGST:

| | | |
|----------------|------------|-----------------|
| Tony Gray | (Riskpool) | \$8,310 |
| Mike Hannan | (Riskpool) | \$7,700 |
| Tony Marryatt | (Riskpool) | \$16,620 |
| John Melville | (Riskpool) | \$8,310 |
| Jo Miller | (Riskpool) | \$316 |
| Basil Morrison | (LGST) | \$12,571 |
| | | \$53,827 |

Interests Register

Directors' interests are tabled at the beginning of each Board meeting. Directorship and other disclosures as at 31 December 2020 were:

| | |
|---------------|---|
| A.T. Gray | Chair of Ngati Pukenga Investments Ltd; Chair of Tatau Tatau o Te Wairoa Commercial Limited; Artemis Nominees Ltd; Quality Roding and Services (Wairoa) Limited; Local Government Mutual Funds Trustee Ltd; Chair of Establishment Board, Hawke's Bay Food Innovation Hub; Nga Hua o Ngati Pukenga Limited; Chair of Te Turapa Wai Ariki Limited; Centralines Limited; EA Networks Limited; Executive Project Advisor to Hastings District Council; Trustee of Civic Property Pool; a party to an agreement for finance with the LGMFT. |
| A.J. Marryatt | Chair of Local Government Mutual Funds Trustee Ltd; AJM Holdings Ltd; Trustee of Civic Property Pool; Member of SuperEasy KiwiSaver Superannuation Scheme; a party to an agreement for finance with the LGMFT. |
| J.B. Melville | Trustee of Civic Property Pool; Director of Local Government Mutual Funds Trustee Ltd; a party to an agreement for finance with the LGMFT. |
| J. E. Miller | Trustee of Civic Property Pool; Member of SuperEasy KiwiSaver Superannuation Scheme; Chief Executive of Hutt City Council; Taituarā (previously known as SOLGM) Executive Council Member; Board Member Hutt Valley Chamber of Commerce; Director of Local Government Mutual Funds Trustee Ltd; a party to an agreement for finance the LGMFT. |
| B.J. Morrison | Chairman of Local Government Superannuation Trustee Ltd; Basil J Morrison & Associates Ltd; Member of SuperEasy KiwiSaver Superannuation Scheme; Trustee of Civic Property Pool; Trustee of the Martha Trust; Trustee of Hauraki Railtrail Charitable Trust; Waitangi Tribunal Member; Independent Hearings Commissioner for Auckland Council; Thames-Coromandel District Council Hearings Panel, Waikato Regional Council Hearings Commissioner; NZ Freshwater Commissioner; Accredited Commissioner – RMA. |

The Company provides Directors and officers with, and pays the premiums for, Directors' and Officers' liability insurance to the full extent allowed for, and in accordance with the requirements of the Companies Act 1993. The renewal of the Company's Directors' and Officers' liability insurance was entered in the Interests Register pursuant to sections 162 and 163 of the Companies Act 1993. This insurance does not cover liabilities arising from criminal actions or deliberate and reckless acts or omissions by the Directors. The cover includes indemnity of costs and expenses incurred in defending an action that falls within the scope of the indemnity.

Conduct of the Board and Board Committee

The Board has put in place and regularly reviews a number of good governance policies including Charters for the Board and the Risk and Audit Committee, Fit and Proper Policy, Code of Conduct, and a Risk Management Plan.

Use of Information

Directors, individually or collectively, may obtain independent professional advice relating to any matters concerning the Company's business or in relation to the discharge of the Director's responsibilities. Subject to approval of the Chairman the Company will reimburse the Director(s) some or all of the reasonable costs of the advice. During the reporting period, no Director has sought leave to obtain such advice.

Loans to Directors

No loans or advances have been made to Directors, their spouses or dependants, or to related parties during the year.

5. EMPLOYEE REMUNERATION

Detailed below is the number of employees who received remuneration in their capacity as employees of \$100,000 or more during the year ended 31 December 2020.

| Remuneration | Number of Employees |
|-----------------------|---------------------|
| \$150,000 – \$160,000 | 1 |
| \$190,000 – \$200,000 | 1 |

The above remunerations include Company contributions to employees' superannuation (KiwiSaver and other), medical insurances and discretionary bonus payments.

DIRECTORS' REPORT

6. AUDIT AND RISK MANAGEMENT

Pursuant to Section 15 of the Public Audit Act 2001 the Company's auditor is the Auditor General who has appointed Silvio Bruinsma using the staff and resources of Deloitte Limited to carry out the audit on his behalf.

The Risk and Audit Committee (RAC) comprises the full Board. John Melville is the Chairman of this committee. RAC met five times in 2020: the Auditor attended two of those meetings and a part of one of those meetings was held without management present.

7. DONATIONS

No donations have been made during the year by any Company in the Group (2019: \$0).

8. STAFF

We sincerely thank the staff for their work during the year. They are: Ian Brown, Sylvia Jackson, Chathuri Mendis, Lisa Norris, Tim Sole, Sue Tong and Glenn Watkin.



Tony Marryatt **Chairman**
March 2021

DIRECTORS

Anthony (Tony) J. Marryatt (Chairman)

Anthony (Tony) T. Gray

John B. Melville

Johanna (Jo) E. Miller

Basil J. Morrison CNZM JP

EXECUTIVE OFFICERS

Chief Executive : Ian Brown

Chief Financial Officer : Glenn Watkin

COMPANY REGISTRATION NO: 13271

AUDITORS

The Auditor General, who has appointed Silvio Bruinsma, Deloitte Limited to carry out the audit on his behalf

BANKERS

ANZ Banking Group (New Zealand) Limited

Bank of New Zealand

LEGAL ADVISERS

Dentons Kensington Swan

REGISTERED OFFICE

Level 7, Civic Assurance House, 116 Lambton Quay, Wellington 6011

POSTAL ADDRESS

Civic Financial Services Ltd, PO Box 5521, Wellington 6140

OTHER CONTACT DETAILS

Telephone (04) 978 1250

Facsimile (04) 978 1260

Email admin@civicfs.co.nz

Website www.civicfs.co.nz

The Company is a participant in the Insurance & Financial Services Ombudsman Scheme (Inc)
Participant Number 2000427

Statement of Accounts

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2020

| | NOTE | 2020 \$ | 2019 \$ |
|--|------|------------------|------------------|
| REVENUE | | | |
| Administration Fees | | 2,973,440 | 2,947,683 |
| Interest Income | 4 | 141,233 | 329,517 |
| Property Income | | - | 571,970 |
| Gain on sale of Building | 7 | - | 1,209,909 |
| Other Income | | 608 | 129 |
| Total Revenue | | 3,115,281 | 5,059,208 |
| EXPENDITURE | | | |
| Audit Fee | 14 | | |
| Statutory Audit of the Financial Statements | | 127,639 | 116,462 |
| Other Fees Paid to Auditors Re Assurance Services | | 26,784 | 30,500 |
| Other Fees Paid to Auditors Re Tax Compliance | | 37,388 | 19,077 |
| Compliance Costs | | 140,179 | 103,122 |
| Consultants | | 82,075 | 44,852 |
| Depreciation | 6 | 16,107 | 35,053 |
| Amortisation | 6 | 65 | - |
| Directors' Remuneration | 3 | 100,646 | 103,511 |
| Interest Expense | | - | 130,249 |
| Legal Fees | | 180,747 | 38,273 |
| Property Operating Expenses | | 119 | 396,332 |
| Other Expenses | | 1,176,616 | 1,039,624 |
| Employee Remuneration | 3 | 725,518 | 729,533 |
| Superannuation Subsidies | | 20,940 | 21,261 |
| Total Expenditure | | 2,634,823 | 2,807,849 |
| Surplus Before Taxation | | 480,458 | 2,251,359 |
| Taxation Expense | 10 | 135,635 | 300,881 |
| TOTAL COMPREHENSIVE SURPLUS AFTER TAX ATTRIBUTABLE TO OWNERS OF THE COMPANY | 15 | 344,823 | 1,950,478 |

This statement is to be read in conjunction with the notes on pages 11 to 29.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

| | NOTE | 2020 \$ | 2019 \$ |
|---|------|-------------------|-------------------|
| SHAREHOLDERS' EQUITY | | | |
| Issued and Paid-Up Ordinary Shares | | | |
| Ordinary Shares fully paid up | 15 | 10,763,506 | 10,763,506 |
| Retained Earnings | 15 | 58,366 | (286,457) |
| TOTAL EQUITY | | 10,821,872 | 10,477,049 |
| Represented By: | | | |
| CURRENT ASSETS | | | |
| Cash & Cash Equivalents | | 897,157 | 274,428 |
| Term Deposits | | 4,735,000 | 5,290,045 |
| Sundry Debtors and Prepayments | 12 | 526,169 | 554,609 |
| Loan Receivable | 13 | 2,588,354 | 1,996,527 |
| Total Current Assets | | 8,746,680 | 8,115,609 |
| NON CURRENT ASSETS | | | |
| Property, Plant and Equipment | 6 | 28,728 | 34,447 |
| Intangible Assets (Software) | 6 | 170,885 | 89,000 |
| Deferred Tax Asset | 10 | 2,350,445 | 2,486,080 |
| Total Non Current Assets | | 2,550,058 | 2,609,527 |
| TOTAL ASSETS | | 11,296,738 | 10,725,136 |
| CURRENT LIABILITIES | | | |
| Sundry Creditors and Accrued Charges | 12 | 328,375 | 112,990 |
| Accrued Holiday Pay | | 68,312 | 37,662 |
| CLP/ Riskpool Admin Fee Reserve | | 52,530 | 52,530 |
| Total Current Liabilities | | 449,217 | 203,182 |
| NON-CURRENT LIABILITIES | | | |
| CLP/ Riskpool Admin Fee Reserve | | 25,649 | 44,905 |
| Total Non Current Liabilities | | 25,649 | 44,905 |
| TOTAL LIABILITIES | | 474,866 | 248,087 |
| EXCESS OF ASSETS OVER LIABILITIES | | 10,821,872 | 10,477,049 |

For and on behalf of the Directors:



 TONY MARRYATT Chairman 12 March 2021



 JOHN MELVILLE Director 12 March 2021

This statement is to be read in conjunction with the notes on pages 11 to 29.

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2020

| | NOTE | 2020 \$ | 2019 \$ |
|--|------|-------------------|-------------------|
| OPENING EQUITY | | 10,477,049 | 17,945,051 |
| Total Comprehensive Surplus Net of Tax | | 344,823 | 1,950,478 |
| Dividend Payment | | - | (9,418,480) |
| Ordinary Shares issued during the year | 15 | - | - |
| CLOSING EQUITY | | 10,821,872 | 10,477,049 |

This statement is to be read in conjunction with the notes on pages 11 to 29.

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

| | NOTE | 2020 \$ | 2019 \$ |
|--|------|------------|--------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash was provided from: | | | |
| Rent Received | | - | 561,561 |
| Administration Fees Received | | 2,970,690 | 2,849,062 |
| Other Income | | 608 | 129 |
| Taxation (Paid)/Refunded | | - | (5,133) |
| | | 2,971,298 | 3,405,619 |
| Cash was applied to: | | | |
| Payments to Suppliers and Employees | | 2,360,681 | 2,605,883 |
| | | 2,360,681 | 2,605,883 |
| Net Cash Flow from Operating Activities | 11 | 610,617 | 799,736 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Cash was provided from: | | | |
| Investment Income | | 90,268 | 115,061 |
| Term Deposits | | 555,045 | - |
| Investment Property | | - | 9,116,888 |
| Loans Repaid from Related Parties | | 3,422,432 | 5,300,000 |
| | | 4,067,745 | 14,531,949 |
| Cash was applied to: | | | |
| Term Deposits | | - | 4,090,045 |
| Purchase of Property, Plant and Equipment | | 92,338 | 30,721 |
| Loans Issued to Related Parties | | 3,963,376 | 985,550 |
| | | 4,055,714 | 5,106,316 |
| Net Cash Flow from Investing Activities | | 12,031 | 9,425,633 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Cash was provided from: | | | |
| Loan Interest Received | | 81 | 183,763 |
| Borrowings | | - | (4,000,000) |
| | | 81 | (3,816,237) |
| Cash was applied to: | | | |
| Interest Paid | | - | 130,249 |
| Dividend Paid | | - | 9,418,480 |
| | | - | 9,548,729 |
| Net Cash Flow from Financing Activities | | 81 | (13,364,966) |
| Net (Decrease)/Increase in Cash Held | | 622,729 | (3,139,597) |
| Opening Cash Balance as at 1 January | | 274,428 | 3,414,025 |
| Closing Cash Balance as at 31 December | | 897,157 | 274,428 |
| Being: | | | |
| Cash & Cash Equivalents | | 897,157 | 274,428 |

This statement is to be read in conjunction with the notes on pages 11 to 29.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 1 REPORTING ENTITY

The reporting entity is Civic Financial Services Ltd (the "Company"). The Group comprises the Company and its subsidiaries listed in Note 2 (b). The Group provides financial services principally for New Zealand local government.

Statement of Compliance

The Group is a Tier 2 Public Sector Public Benefit Entity and the financial statements have been prepared in accordance with and comply with Tier 2 Public Sector Public Benefit Entity (PBE) Standards.

NOTE 2 STATEMENT OF ACCOUNTING POLICIES**General Accounting Policies**

The measurement and reporting of profits on a historical cost basis have been followed by the Group, except for specific policies as described below. The reporting currency is New Zealand dollars.

Critical Judgements and Estimates in Applying the Accounting Policies

In the application of the PBE Standards the Directors are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. These are based on historical experience and other various factors and are reviewed on an ongoing basis.

The Directors believe that, as at the date of these financial statements, there are no significant sources of estimation uncertainty that have not been disclosed in these notes. The most significant judgements, estimates and assumptions made in the preparation of these financial statements are in respect of the recognition of the deferred tax asset (Note 10).

Particular Accounting Policies

The following particular accounting policies which materially affect the measurement of surplus and financial position have been applied. Further particular accounting policies are contained in the relevant notes to the financial statements.

(a) Consolidation of Subsidiaries

The Group financial statements incorporate the financial statements of the Company and its subsidiaries. All inter-company transactions, balances and unrealised profits are eliminated on consolidation.

(b) Investment in Subsidiaries

At 31 December 2020 the Company had three wholly owned subsidiaries which are all incorporated in New Zealand. Two of these, Local Government Superannuation Trustee Limited and SuperEasy Limited with balance dates of 31 December and Local Government Mutual Funds Trustee Limited (LGMFTL) with its balance date of 30 June did not have any significant assets, liabilities, revenue or expenses during the years ended 31 December 2019 and 31 December 2020.

LGMFTL is the trustee of New Zealand Mutual Liability Riskpool ("Riskpool") and Civic Liability Pool ("CLP"). The Company provides administrative services to Riskpool and CLP.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 2 STATEMENT OF ACCOUNTING POLICIES CONTINUED

(c) Administration Fees

Administration fees are recognised at the agreed amounts based on time and expenses incurred. Administration fees collected during the year that will be utilised in future periods are held within the administration fee reserve on the Statement of Financial Position, until the point in time where administration services have been provided.

(d) Employee Benefits

Provision is made for benefits accruing to employees in respect of wages and salaries and annual leave when it is probable that settlement will be required and they are capable of being measured reliably.

Provisions made in respect of employee benefits are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

(e) Basis of Measuring Other Income and Expenses

Income and expenses are accounted for on an accruals basis. All revenue is exchange revenue.

(f) Changes in Accounting Policies

There have been no material changes in the accounting policies during the year. All policies have been applied on bases consistent with those used in the prior year.

NOTE 3 KEY MANAGEMENT PERSONNEL AND RELATED PARTIES

The compensation of the Directors and executives, being the key management personnel of the Group, is set out below.

| | 2020 | 2019 | 2020 | 2019 |
|-------------------------------------|--------|------|----------------|----------------|
| | Number | | \$ | \$ |
| Short term employee benefits | | | | |
| Executive Management Personnel | 3 | 3 | 427,434 | 409,204 |
| Directors | 5 | 6 | 100,646 | 103,511 |
| | | | 528,080 | 512,715 |

As at 31 December 2020 the Company had a loan receivable from New Zealand Mutual Liability Riskpool ("Riskpool") of \$2,074,371 (2019: \$973,927) and from Civic Liability Pool ("CLP") of \$513,983 (2019: \$1,022,600). Refer to Note 13 for the terms and information relating to loans with subsidiaries.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 4 FINANCIAL INSTRUMENTS

Accounting Policies:

i) Classification and Measurement

Financial instruments are transacted on a commercial basis to derive an interest yield / cost with the terms and conditions having due regard to the nature of the transaction and the risks involved. Financial instruments are recognised and accounted for on a settlement date basis.

Loans and Receivables

Other receivables are measured at initial recognition at fair value, and are subsequently measured at amortised cost using the effective interest rate.

Bank and Cash Equivalents

Bank and cash equivalents are measured at amortised cost using the effective interest rate.

Financial Liabilities

Financial liabilities include Sundry Creditors, Accrued Charges and Subordinated Debt. Financial liabilities are recorded initially at fair value, net of transaction costs. Subsequent to initial recognition, liabilities are measured at amortised cost.

ii) Offsetting Financial Instruments

Financial assets and liabilities are not offset as there is no legally enforceable right to set-off.

iii) Asset Quality**Impairment of Financial Assets**

Financial assets measured at amortised cost are reviewed at each balance date to determine whether there is any objective evidence of impairment. If any such condition exists, the asset's recoverable amount is estimated and provision is made for the difference between the carrying amount and the recoverable amount.

As at the date of these Financial Statements, no such evidence of impairment exists.

iv) Fair Value of Financial Instruments

Fair value measurements recognised in the Statement of Financial Position

Financial instruments are categorised into 3 levels:

- **Level 1** fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities;
- **Level 2** fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- **Level 3** fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

v) Derivatives

The Group do not use any derivative financial instruments.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 4 FINANCIAL INSTRUMENTS CONTINUED

Accounting Policies: continued

(1) Income Relating to Financial Assets

| | 2020 \$ | 2019 \$ |
|---|----------------|----------------|
| Loans | | |
| Interest Received – Loans | 50,965 | 214,456 |
| Cash & Cash Equivalents | | |
| Interest Received – Short Term Deposits | 90,268 | 115,061 |
| Total Interest Income | 141,233 | 329,517 |

(2) Financial Assets and Liabilities

The carrying amounts of all financial assets and liabilities are considered to be equivalent to their market value, which for these assets and liabilities is also considered to be fair value.

The Subordinated Debt is measured at amortised cost which is considered to be fair value.

All fixed interest investments were managed around a 90 day duration and carry a minimum Standard and Poors credit rating of "A" or equivalent.

Loans are secured against Riskpool's future contributions and repayable with six months notice (refer to Note 13).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 4 FINANCIAL INSTRUMENTS CONTINUED

(2) Financial Assets and Liabilities continued

Carrying value of Financial Assets and Financial Liabilities

| | 2020 \$ | 2019 \$ |
|---|------------------|------------------|
| Financial Asset: Loans and Receivables | | |
| Sundry Debtors | 484,840 | 501,440 |
| Loans | 2,588,354 | 1,996,527 |
| Total Loans and Receivables | 3,073,194 | 2,497,967 |
| Financial Asset: Amortised Cost | | |
| Cash & Cash Equivalents | 897,157 | 274,428 |
| Financial Liability: Amortised Cost | | |
| Sundry Creditors & Accrued Charges | 328,375 | 112,990 |
| Total Amortised Cost | 328,375 | 112,990 |

(3) Financial Risk – Structure and Management

The Group manages its capital to ensure that the entities in the Group will be able to continue as a going concern. The Group's overall strategy is reviewed annually and remains unchanged.

Financial instruments which potentially subject the Group to a concentration of credit risk consist principally of cash and interest bearing deposits. The Group has no debt liability instruments.

The Group does not require collateral or other security to support financial instruments with credit risk and as such, no collateral exists for any of the investments held by the Group. The maximum credit risk exposure is the carrying amount of the individual debtor and investment balances.

The Group has placed interest bearing deposits and funds to be managed with financial institutions and limits its amount of credit exposure to any one such institution.

(a) Market Risk

All financial assets and liabilities are New Zealand Dollar based and are recorded at amortised cost, therefore changes in interest rates and foreign currency values do not impact on their carrying value.

(b) Carrying Amount and Fair Value

The carrying amounts of all financial assets and liabilities are considered to be equivalent to their fair value.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 4 FINANCIAL INSTRUMENTS CONTINUED

(3) Financial Risk – Structure and Management continued

(c) Liquidity Risk

Liquidity Risk is the risk that the Group will encounter difficulties in raising funds at short notice to meet commitments associated with financial instruments. Management of liquidity risk is designed to ensure that the Group has the ability to meet financial obligations as they fall due.

The following tables include an analysis of the contractual undiscounted cash flows relating to the Group's financial assets and liabilities categorised by the maturity dates.

| Maturity Analysis as at 31 December 2020 | | | | | | |
|--|------------------------------|--------------------------|-------------------------|-----------------------|-----------------------|------------------|
| | Interest Rate Spread % | Within 6 months \$ | 6 to 12 months \$ | 1 to 2 years \$ | 2 to 5 years \$ | Total \$ |
| Assets | | | | | | |
| Cash & Cash Equivalents | 0 to 0.48% | 897,157 | - | - | - | 897,157 |
| Term Deposits | 0.7% to 1.78% | 2,735,000 | 2,000,000 | - | - | 4,735,000 |
| Other Receivables | n/a | 484,840 | - | - | - | 484,840 |
| Loans | 2.96% to 3.96% | 2,588,354 | - | - | - | 2,588,354 |
| Total Financial Assets | | 6,705,351 | 2,000,000 | - | - | 8,705,351 |
| Liabilities | | | | | | |
| Sundry Creditors & Accrued Expenses | n/a | 328,375 | - | - | - | 328,375 |
| Total Financial Liabilities | | 328,375 | - | - | - | 328,375 |
| Maturity Analysis as at 31 December 2019 | | | | | | |
| | Interest Rate Spread % | Within 6 months \$ | 6 to 12 months \$ | 1 to 2 years \$ | 2 to 5 years \$ | Total \$ |
| Assets | | | | | | |
| Cash & Cash Equivalents | 0 to 0.35% | 274,428 | - | - | - | 274,428 |
| Term Deposits | 1.75% to 2.75% | 5,290,045 | - | - | - | 5,290,045 |
| Other Receivables | n/a | 501,440 | - | - | - | 501,440 |
| Loans | 3.79% to 4.52% | 1,996,527 | - | - | - | 1,996,527 |
| Total Financial Assets | | 8,062,440 | - | - | - | 8,062,440 |
| Liabilities | | | | | | |
| Sundry Creditors & Accrued Expenses | n/a | 112,990 | - | - | - | 112,990 |
| Total Financial Liabilities | | 112,990 | - | - | - | 112,990 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 4 FINANCIAL INSTRUMENTS CONTINUED

(3) Financial Risk – Structure and Management continued

(d) Credit Risk

All investments are in the form of cash held at registered banks and loans. The registered banks have a credit rating of "A" or better. Loans are with Riskpool (refer to Note 13).

(i) Exposure to Credit Risk

| | 2020 \$ | 2019 \$ |
|-------------------------|------------------|------------------|
| Cash & Cash Equivalents | 897,157 | 274,428 |
| Term Deposits | 4,735,000 | 5,290,045 |
| Other Receivables | 484,840 | 501,440 |
| Loans | 2,588,354 | 1,996,527 |
| Total | 8,705,351 | 8,062,440 |

(ii) Concentration of Credit Exposure

94% of the Company's credit exposure is in the form of cash and term deposits held with registered banks and loans to Riskpool.

NOTE 5 OPERATING LEASE COMMITMENTS

| | 2020 \$ | 2019 \$ |
|---|----------------|----------------|
| Operating Lease Expense Commitments: | | |
| not later than one year | 69,807 | 74,208 |
| later than one year but not later than five years | 251,888 | 256,832 |
| later than five years | - | 37,400 |
| | 321,695 | 368,440 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 6 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

Accounting Policy:

Assets are depreciated on a straight line basis at rates calculated to allocate the assets' cost, in equal instalments over their estimated useful lives which are assessed and regularly reviewed.

| Depreciation Rates | |
|--------------------------------|----------------|
| Office Furniture and Equipment | up to 17 years |
| Intangibles – Software | 5 years |

| | 2020 \$ | 2019 \$ |
|---|---------------|---------------|
| (a) Property, Plant and Equipment | | |
| Office Furniture and Equipment – cost | 129,384 | 690,697 |
| Plus Additions | 10,388 | 33,776 |
| Less Disposals | - | (595,089) |
| Closing Value – cost | 139,772 | 129,384 |
| Office Furniture and Equipment – Accumulated Depreciation | (94,937) | (525,577) |
| Less Depreciation Charge | (16,107) | (35,053) |
| Less Disposals | - | 465,693 |
| Closing Accumulated Depreciation | (111,044) | (94,937) |
| Net Book Value | 28,728 | 34,447 |

The Total Comprehensive Surplus After Tax in the Statement of Comprehensive Income includes no gains or losses on disposal of fixed assets (2019: \$3,055 loss).

| | 2020 \$ | 2019 \$ |
|-------------------------------------|----------------|---------------|
| (b) Intangible Assets | | |
| Software - cost | 519,453 | 519,453 |
| Plus Additions | 81,950 | - |
| Less Disposals | - | - |
| Closing Value – cost | 601,403 | 519,453 |
| Software – Accumulated Amortisation | (430,453) | (430,453) |
| Less Amortisation Charge | (65) | - |
| Less Disposals | - | - |
| Closing Accumulated Amortisation | (430,518) | (430,453) |
| Net Book Value | 170,885 | 89,000 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 7 INVESTMENT PROPERTY

Accounting Policy:

Investment property is measured at fair value, by reference to an external market valuation (performed annually), with any resulting unrealised gain or loss recognised in the Statement of Comprehensive Income.

The investment property was sold during in 2019 for \$10,115,000 following the completion of earthquake strengthening and asbestos works. Settlement for the sale of Civic Assurance House was 15 August 2019. Following settlement, on 19 August 2019 the Company paid a special dividend to shareholders of \$9,418,480 plus accompanying imputation credits to offset any tax liability for shareholders.

NOTE 8 ANALYSIS OF FINANCIAL ASSETS NOT IMPAIRED

There are no financial assets that are impaired or past due at balance date (2019: \$nil).

NOTE 9 CONTINGENT LIABILITIES

There are no contingent liabilities (2019: \$nil).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 10 TAXATION

Accounting Policies:

i) Current Tax

The current income tax expense charged against the profit for the year is the estimated liability in respect of the taxable profit. It is calculated using tax rates and tax laws that have been enacted or substantively enacted by reporting date. Current tax for the current and prior periods is recognised as a liability (or asset) to the extent that it is unpaid (or refundable). Tax assets are offset only when there is a legally enforceable right to set off the recognised amounts, and an intention to settle on a net basis.

ii) Deferred Tax

The liability method of accounting for deferred taxation is applied on a comprehensive balance sheet basis in respect of temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax base of those items.

Deferred tax liabilities are recognised for all temporary differences. Deferred tax assets are reviewed at each balance date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the Statement of Comprehensive Income.

Significant judgements, estimates and assumptions are made in respect of the recognition of the deferred tax asset. It is recognised that the deferred tax asset will be utilised over a relatively long time period. The Entity expects to remain profitable and have a steady income stream over the medium to long term, matching its low margin long dated products.

iii) Goods and Services Tax (GST)

Revenue, expenses, assets and liabilities are recognised net of the amount of GST except:

- When the GST incurred on a purchase of goods and services is not recoverable from the taxation authority the GST is recognised as part of the cost of the acquisition of the assets or as part of the expense item as applicable.
- Receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the Statement of Financial Position.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 10 TAXATION CONTINUED

(a) Income tax recognised in the Statement of Comprehensive Income

| | 2020 \$ | 2019 \$ |
|--|----------------|----------------|
| Tax expense comprises: | | |
| Current tax expense | - | - |
| Adjustments recognised in the current year in relation to the current tax of prior years | - | - |
| Deferred tax relating to temporary differences | 135,635 | 300,881 |
| Total tax expense | 135,635 | 300,881 |
| Attributable to: | | |
| Continuing operations | 135,635 | 300,881 |
| | 135,635 | 300,881 |

The prima facie income tax expense on pre-tax accounting profit from operations reconciles to the income tax expense in the financial statements as follows:

| | 2020 \$ | 2019 \$ |
|-------------------------------------|----------------|----------------|
| Surplus before tax | 480,458 | 2,251,359 |
| Income tax calculated at 28% | 134,528 | 630,382 |
| Tax effect of permanent differences | 830 | (337,412) |
| Prior Period Adjustment | 277 | 7,912 |
| Income Tax Expense | 135,635 | 300,881 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 10 TAXATION CONTINUED

(b) Current tax assets and liabilities

| | 2020 \$ | 2019 \$ |
|-----------------------|------------|------------|
| Tax refund receivable | - | - |
| | - | - |

(c) Deferred tax balances

| | 2020 \$ | 2019 \$ |
|---|------------------|------------------|
| Deferred tax assets comprise: | | |
| Temporary differences | 2,349,610 | 2,484,665 |
| | 2,349,610 | 2,484,665 |
| Deferred tax liabilities comprise: | | |
| Temporary differences | 835 | 1,416 |
| | 835 | 1,416 |
| Net Deferred Tax balance | 2,350,445 | 2,486,080 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 10 TAXATION CONTINUED

(c) Deferred tax balances continued

Gross taxable and deductible temporary differences for the Group arise from the following:

| | Opening Balance \$ | Charged to Income \$ | Charged to Equity \$ | Prior Period Adjustment \$ | Closing Balance \$ | |
|------|----------------------------------|----------------------------|----------------------------|----------------------------------|--------------------------|------------------|
| 2020 | Investment gains | - | - | - | - | |
| | Building, property and equipment | 5,057 | (1,081) | - | 2,987 | |
| | | 5,057 | (1,081) | - | (989) | 2,987 |
| | Employee entitlements | 26,540 | 35,496 | - | - | 62,036 |
| | Losses carried forward | 8,847,264 | (517,836) | - | - | 8,329,428 |
| | | 8,873,804 | (482,340) | - | - | 8,391,464 |
| | Attributable to: | | | | | |
| | Continuing operations | 8,878,861 | (483,421) | - | (989) | 8,394,451 |
| | Total | 8,878,861 | (483,421) | - | (989) | 8,394,451 |
| | Tax effect at 28% | 2,486,080 | (135,358) | - | (277) | 2,350,445 |
| 2019 | Investment gains | - | - | - | - | |
| | Building, property and equipment | (1,872,109) | 1,905,422 | - | (28,256) | 5,057 |
| | | (1,872,109) | 1,905,422 | - | (28,256) | 5,057 |
| | Employee entitlements | 41,132 | 11,033 | - | (25,625) | 26,540 |
| | Losses carried forward | 11,784,413 | (2,962,774) | - | 25,625 | 8,847,264 |
| | | 11,825,545 | (2,951,741) | - | - | 8,873,804 |
| | Attributable to: | | | | | |
| | Continuing operations | 9,953,436 | (1,046,319) | - | (28,256) | 8,878,861 |
| | Total | 9,953,436 | (1,046,319) | - | (28,256) | 8,878,861 |
| | Tax effect at 28% | 2,786,963 | (292,970) | - | (7,913) | 2,486,080 |

No liability has been recognised in respect of the undistributed earnings of subsidiaries because the Group is in a position to control the timing of the reversal of the temporary differences and it is probable that such differences will not reverse in the foreseeable future.

The deferred tax asset relating to tax losses carried forward has been recognised as the financial forecasts anticipate the Group maintaining sufficient profitability in future financial years (refer Note 20).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 10 TAXATION CONTINUED

(d) Imputation Credit Account

| | 2020 \$ | 2019 \$ |
|-----------------|------------|------------|
| Closing Balance | 1,593,490 | 1,593,490 |

NOTE 11 RECONCILIATION OF COMPREHENSIVE INCOME AFTER TAX WITH CASH FLOW FROM OPERATING ACTIVITIES

Accounting Policy:

The Statement of Cash Flows is prepared exclusive of GST, which is consistent with the method used in the Statement of Comprehensive Income. The GST component of cash flows arising from investing and financing activities, which is recoverable from or payable to, the taxation authority is classified as operating cash flow.

The following are definitions of the terms used in the Statement of Cash Flows:

- Bank comprises cash on hand and demand deposits.
- Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of Cash and which are subject to insignificant risk of changes in value.
- Cash flows are inflows and outflows of cash and cash equivalents.
- Operating activities are the principal revenue producing activities of the entity and other activities that are not investing or financing activities.
- Investing activities are the acquisition and disposal of long-term assets.
- Financing activities are activities that result in changes in the size and composition of the contributed equity and borrowings of the entity.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 11 RECONCILIATION OF COMPREHENSIVE INCOME AFTER TAX WITH CASH FLOW FROM OPERATING ACTIVITIES CONTINUED

| | 2020 \$ | 2019 \$ |
|--|----------------|----------------|
| Total Comprehensive Surplus | 344,823 | 1,950,478 |
| Add/(less) non cash items | | |
| Loan Interest | (50,883) | (30,693) |
| Depreciation | 16,107 | 35,053 |
| Amortisation | 65 | - |
| Movement in CLP/ Riskpool Admin Fee Reserve | (19,256) | (19,256) |
| Movement in Deferred Tax Asset | 135,635 | 300,881 |
| Net change in fair value of investment property | - | - |
| | 81,668 | 285,985 |
| Add/(less) movements in other working capital items | | |
| Sundry Debtors and Prepayments and Reinsurance Recoveries | 28,440 | 39,835 |
| Sundry Creditors and Accrued Charges | 246,035 | (98,603) |
| Tax Refund Due | - | 3,580 |
| | 274,475 | (55,188) |
| Add/(Less) Items Classified as Investing Activity | (90,349) | (1,511,787) |
| Add/(Less) Items Classified as Financing Activity | - | 130,249 |
| Net Cash Flow from Operating Activities | 610,617 | 799,736 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 12 SUNDRY DEBTORS AND CREDITORS

(a) Sundry Debtors and Prepayments

| | 2020 | 2019 |
|---------------------------------------|----------------|----------------|
| | \$ | \$ |
| Sundry Debtors | 484,840 | 501,440 |
| Prepayments | 41,329 | 43,296 |
| GST Receivable | - | 9,873 |
| Sundry Debtors and Prepayments | 526,169 | 554,609 |

(b) Sundry Creditors and Accrued Charges

| | 2020 | 2019 |
|---|----------------|----------------|
| | \$ | \$ |
| Sundry Creditors and Accrued Charges | 165,435 | 112,990 |
| GST Payable | 162,940 | - |
| Sundry Creditors and Accrued Charges | 328,375 | 112,990 |

NOTE 13 LOANS

Loan Receivable

Local Government Mutual Funds Trustee Limited is the trustee of Riskpool and CLP. The Company provides administrative services to Riskpool and CLP.

Secured loan agreements between the Company and Local Government Mutual Funds Trustee Limited on behalf of Riskpool were entered into in February 2017, August 2017 and again in November 2018 to assist with Riskpool's cashflow. The amounts made available under the 2017 agreements were reduced in 2018 to provide facilities of \$2,250,000 each (2017: \$3,000,000) and under the terms of the loans the interest rate is set as BKBM plus a margin. The November 2018 agreement provides a loan facility of \$4,000,000. Under the terms of the loan agreement the interest rate is set at the ANZ Bank lending rate plus a margin. Riskpool may repay the loans and any interest at any time without penalty. The Company may at any time withdraw the facilities by notice in writing to Riskpool to that effect, from which time no further funds will be provided but without giving rise to a requirement for Riskpool to repay the outstanding balance of the loan. The Company may require repayment of the loans (including all interest) in full or in part at any time with six months' notice. Either party may terminate the agreements on six months' notice or any other such period that both parties agree to. On termination, the loan outstanding and any interest due to the date of repayment must be paid within the period of notice. The loan outstanding at 31 December 2020 is \$2,074,371 (2019: \$973,927).

The Company and Local Government Mutual Funds Trustee Limited on behalf of CLP have an agreement whereby the Company funds any claims payable for CLP under the Trust Deed, without charge to the Trust, which will be reimbursed by CLP in respect of any such claim payments when CLP receives the applicable reinsurance payments on the claims. The loan outstanding at 31 December 2020 is \$513,983 (2019: \$1,022,600).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 14 AUDIT FEES

A breakdown of the fees paid to the auditors is below:

| | 2020 \$ | 2019 \$ |
|---|----------------|----------------|
| Statutory Audit of the Financial Statements | | |
| Civic Financial Services | 49,566 | 57,975 |
| Civic Liability Pool | 17,640 | 15,000 |
| Local Government Superannuation Trustee | 60,433 | 43,487 |
| Total Statutory Audit of the Financial Statements | 127,639 | 116,462 |
| Other Fees Paid to Auditors for Assurance Services | 26,784 | 30,500 |
| Other Fees Paid to Auditors for Tax Compliance | 37,388 | 19,077 |
| Total Fees Paid to the Auditors | 191,811 | 166,039 |

NOTE 15 SHAREHOLDERS' EQUITY

The Share Capital of the Group comprises solely authorised and issued ordinary shares with each share ranking equally in votes, dividends and surpluses. In 2019 there were no shares issued. There were no shares issued during 2020.

| | 2020 \$ | 2019 \$ |
|---|-------------------|-------------------|
| Retained Earnings | | |
| Opening Balance | (286,457) | 7,181,545 |
| Net Surplus After Taxation | 344,823 | 1,950,478 |
| Dividend Payment | - | (9,418,480) |
| Closing balance | 58,366 | (286,457) |
| Shareholders Capital | | |
| Opening Balance | 10,763,506 | 10,763,506 |
| Ordinary Shares issued during the year | - | - |
| Closing balance | 10,763,506 | 10,763,506 |
| Number of Ordinary Shares Fully Paid | 11,249,364 | 11,249,364 |
| Par Value per Share | \$0.96 | \$0.93 |
| Dividend Payment per Share | \$0.00 | \$0.84 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 16 EQUITY RETAINED FOR FINANCIAL SOUNDNESS

All shareholder equity is retained to ensure the financial soundness of the Group with cash being retained for cash flow purposes. A special dividend of \$9,418,480 was paid to shareholders on 19 August 2019 following the sale of Civic Assurance House.

NOTE 17 STANDARDS APPROVED BUT NOT YET EFFECTIVE

Standards and Interpretations in issue not yet adopted

At the date of authorisation of the financial report, one Standard and Interpretation was in issue that was relevant to the Group, but not yet effective.

Initial application of the following Standard is not expected to affect any of the amounts recognised in the financial report or change the presentation and disclosures presently made in or relation to the Group's financial report:

| | <i>Effective for annual reporting periods beginning on or after</i> | <i>Expected to be initially applied in the financial year ending</i> |
|---|---|--|
| Revised NZ IFRS 9 'Financial Instruments' | 1 January 2021 | 31 December 2021 |

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 18 SUBSEQUENT EVENTS

There have been no material events subsequent to 31 December 2020 that require adjustment to or disclosure in the financial statements.

NOTE 19 CAPITAL COMMITMENTS

The Company has no capital commitments at balance date (2019: \$nil).

NOTE 20 GOING CONCERN

The financial statements have been prepared on a going concern basis.

The profitability of financial services supports the going concern assumption for Civic Financial Services Ltd as a whole. The deferred tax asset is reviewed regularly and at balance date against forecast profits and future business opportunities. The Directors believe that it is probable that sufficient taxable profits will be available in the future against which the unused tax losses can be utilised.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF CIVIC FINANCIAL SERVICES LIMITED'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Civic Financial Services Limited and its subsidiaries (the 'Group'). The Auditor-General has appointed me, Silvio Bruinsma, using the staff and resources of Deloitte Limited, to carry out the audit of the consolidated financial statements of the Group on his behalf.

OPINION

We have audited the consolidated financial statements of the Group on pages 7 to 29, that comprise the consolidated statement of financial position as at 31 December 2020, the consolidated statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the consolidated financial statements that include accounting policies and other explanatory information.

In our opinion, the consolidated financial statements of the Group:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards.

Our audit was completed on 12 March 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Directors and our responsibilities relating to the consolidated financial statements, we comment on other information and we explain our independence.

BASIS FOR OUR OPINION

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

RESPONSIBILITIES OF THE BOARD OF DIRECTORS FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Board of Directors is responsible on behalf of the Group for preparing consolidated financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Directors is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



INDEPENDENT AUDITOR'S REPORT *CONTINUED*

In preparing the consolidated financial statements, the Board of Directors is responsible, on behalf of the Group, for assessing the Group's ability to continue as a going concern. The Board of Directors is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board of Directors intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors' responsibilities arise from the Companies Act 1993.

RESPONSIBILITIES OF THE AUDITOR FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these consolidated financial statements.

We did not evaluate the security and controls over the electronic publication of the consolidated financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risk of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements, or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.



INDEPENDENT AUDITOR'S REPORT *CONTINUED*

OTHER INFORMATION

The Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the consolidated financial statements, and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENCE

We are independent of the Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as the auditor, we have no relationship with, or interests in, the Group.

A handwritten signature in black ink that reads "Silvio Bruinsma".

Silvio Bruinsma
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

**CIVIC FINANCIAL SERVICES SHAREHOLDERS
AS AT 31 DECEMBER 2020**

| SHAREHOLDER MEMBER | NO. OF SHARES | | SHAREHOLDER MEMBER | NO. OF SHARES | | | |
|--------------------------|-------------------|--------|--|---------------|-------|---------------------|-------------------|
| CITY COUNCILS | | | DISTRICT COUNCILS (Cont'd) | | | | |
| Auckland | 2,195,042 | 19.51% | Rangitikei | 35,338 | 0.31% | | |
| Christchurch | 1,417,704 | 12.60% | Rotorua | 175,906 | 1.56% | | |
| Dunedin | 470,966 | 4.19% | Ruapehu | 56,666 | 0.50% | | |
| Hamilton | 202,729 | 1.80% | South Taranaki | 135,496 | 1.20% | | |
| Hutt | 479,822 | 4.27% | South Waikato | 42,374 | 0.38% | | |
| Invercargill | 407,927 | 3.63% | South Wairarapa | 53,930 | 0.48% | | |
| Napier | 283,842 | 2.52% | Southland | 13,715 | 0.12% | | |
| Nelson | 95,543 | 0.85% | Stratford | 65,608 | 0.58% | | |
| Palmerston North | 411,737 | 3.66% | Tararua | 99,972 | 0.89% | | |
| Porirua | 140,146 | 1.25% | Tasman | 65,584 | 0.58% | | |
| Tauranga | 124,242 | 1.10% | Taupo | 83,971 | 0.75% | | |
| Upper Hutt | 51,209 | 0.46% | Thames-Coromandel | 27,120 | 0.24% | | |
| Wellington | 526,821 | 4.68% | Timaru | 230,118 | 2.05% | | |
| DISTRICT COUNCILS | | | Waikato | 41,070 | 0.37% | | |
| Ashburton | 56,016 | 0.50% | Waimakariri | 88,172 | 0.78% | | |
| Buller | 27,698 | 0.25% | Waimate | 30,458 | 0.27% | | |
| Carterton | 23,642 | 0.21% | Waipa | 149,082 | 1.33% | | |
| Central Hawke's Bay | 28,580 | 0.25% | Wairoa | 22,992 | 0.20% | | |
| Central Otago | 91,238 | 0.81% | Waitaki | 120,000 | 1.07% | | |
| Clutha | 33,711 | 0.30% | Waitomo | 16,940 | 0.15% | | |
| Far North | 85,440 | 0.76% | Wanganui | 289,660 | 2.57% | | |
| Gisborne | 99,404 | 0.88% | Western Bay of Plenty | 28,142 | 0.25% | | |
| Gore | 54,589 | 0.49% | Westland | 28,356 | 0.25% | | |
| Grey | 33,742 | 0.30% | Whakatane | 38,788 | 0.34% | | |
| Hastings | 129,170 | 1.15% | Whangarei | 63,524 | 0.56% | | |
| Hauraki | 63,434 | 0.56% | REGIONAL COUNCILS | | | | |
| Horowhenua | 110,689 | 0.98% | Bay of Plenty | 55,000 | 0.49% | | |
| Hurunui | 14,000 | 0.12% | Canterbury | 152,696 | 1.36% | | |
| Kaikoura | 10,000 | 0.09% | Hawke's Bay | 20,000 | 0.18% | | |
| Kaipara | 13,629 | 0.12% | Horizons | 2,000 | 0.02% | | |
| Kapiti Coast | 15,060 | 0.13% | Southland | 10,000 | 0.09% | | |
| Kawerau | 31,161 | 0.28% | Taranaki | 1,000 | 0.01% | | |
| Manawatu | 203,964 | 1.81% | Waikato | 22,000 | 0.20% | | |
| Marlborough | 86,022 | 0.76% | Wellington | 80,127 | 0.71% | | |
| Masterton | 127,230 | 1.13% | OTHER | | | | |
| Matamata-Piako | 122,554 | 1.09% | TrustPower | 137,251 | 1.22% | | |
| New Plymouth | 441,456 | 3.92% | <table border="1"> <tr> <td>Total Shares</td> <td>11,249,364</td> </tr> </table> | | | Total Shares | 11,249,364 |
| Total Shares | 11,249,364 | | | | | | |
| Opotiki | 20,000 | 0.18% | | | | | |
| Otorohanga | 5,000 | 0.04% | | | | | |
| Queenstown-Lakes | 31,149 | 0.28% | | | | | |

Document No: A531611

Report To: Council Meeting



Meeting Date: 29 June 2021

Subject: **North King Country Indoor Sports and Recreation Centre – Funding Agreement Drawdown**

Type: Decision Required

Purpose of Report

- 1.1 The purpose of this business paper is to brief Council on a request from the Game On Charitable Trust (GoCT) to re-sequence the drawdown of Waitomo District Council's grant contribution to the 2021/2022 financial year.

Background

- 2.1 Council consulted with the community during development of the Long Term Plan 2018-2028 to gauge the community's support, or not, of the proposed North King Country Indoor Sports and Recreation Centre.
- 2.2 Of the 94 submissions received, 67% were in support of Council providing a maximum capital funding grant to the GoCT of \$1.5 million.
- 2.3 At its meeting on 29 May 2018 Council approved the capital funding grant. Council's commitment was reflected in the Long Term Plan 2018-2028 with \$1 million allocated in the 2018/2019 financial year and \$500,000 in the 2019/2020 financial year.
- 2.4 Following a request from the GoCT, this was subsequently re-sequenced to the 2019/2020 and 2020/2021 financial years.
- 2.5 At its meeting of 25 August 2020, Council approved drawdown of the total grant amount of \$1.5 million in the 2020/2021 financial year, subject to both parties signing the Funding Agreement between Waitomo District Council and the Game On Charitable Trust.

Commentary

- 3.1 Attached to and forming part of this business paper is a copy of a letter received from the GoCT. The letter is seeking approval from Council to re-sequence the drawdown period for the \$1.5 million grant to the 2021/2022 financial year.
- 3.2 As Council is aware, a Project Steering Group has been formed comprising key stakeholder organisations, including Council representatives. The role of the Group is to review project fundamentals and assist in informing a pathway forward to enable the project to proceed.

3.3 The request from GoCT to re-sequence the drawdown of the grant will align with the revised construction timeline.

3.4 FINANCIAL CONSIDERATIONS

3.5 The Draft 2021-2031 Ten Year Plan (D10YP) projections have been developed on the basis that the drawdown of the \$1.5 million loan would have already occurred in the current (2020/2021) Financial Year (FY) and before the 10YP comes into effect on 1 July 2021. Therefore, no specific reference has been included in the D10YP regarding the loan.

3.6 Associated interest costs and principal repayments for the loan have been included in the total rates requirement for Year 1 (2021/2022) of the D10YP.

3.7 The D10YP provides capacity for the loan to be raised in Year 1 (2021/2022), as the projected Opening Balance for the 2021/2022 FY included the anticipated drawdown of the loan in the current financial year (before end of June 2021).

3.8 A further delay in the drawdown of the loan beyond June 2022 would require the suspension of the funding requirement for the interest cost and principal repayments.

3.9 A Council resolution is required to approve the raising of the \$1.5 million loan in Year 1 of the 10YP (2021/2022 FY) to fund the capital grant, as the loan is not included as an action in the D10YP.

3.10 Section 32(1)c of Schedule 7 Local Government Act 2002 states:

Unless expressly provided otherwise in this Act, or in any other Act, for the purposes of efficiency and effectiveness in the conduct of a local authority's business, a local authority may delegate to a committee or other subordinate decision-making body, community board, or member or officer of the local authority any of its responsibilities, duties, or powers except—

(c) the power to borrow money, or purchase or dispose of assets, other than in accordance with the long-term plan

Considerations

4.1 RISK

4.2 There is identified risk that the construction timeline for the facility may be delayed if the \$1.5 million drawdown of the grant does not proceed.

4.3 There is identified risk that funding commitments external to WDC may be withdrawn and the project may therefore not proceed if the \$1.5 million drawdown of the grant does not proceed.

4.4 CONSISTENCY WITH EXISTING PLANS AND POLICIES

4.5 Consideration of the Game On Charitable Trust request for grant funding is undertaken in accordance with Councils Long Term Plan 2018-2028.

4.6 SIGNIFICANCE AND COMMUNITY VIEWS

4.7 This decision is not a significant decision in terms of Council's Significance and Engagement Policy.

Suggested Resolutions

- 1 The business paper on North King Country Indoor Sports and Recreation Centre – Funding Agreement Drawdown be received.
- 2 Council approve/not approve drawdown of the Game On Charitable Trust grant of \$1.5 million in the 2021/2022 Financial Year, subject to both parties signing the Funding Agreement between Waitomo District Council and the Game On Charitable Trust.
- 3 Subject to Council approving Resolution 2 above, Council approve the raising of a loan of \$1.5 million to fund a capital grant to the Game On Charitable Trust.



HELEN BEEVER

GENERAL MANAGER – COMMUNITY SERVICES

June 2021

Attachment: Game On Charitable Trust – Update and request regarding funding drawdown (A531635)

PROJECT: GAME ON

Game On Charitable Trust Inc.
PO Box 159
Te Kuiti 3910

16 June 2021

Waitomo District Council
C/- Helen Beever
PO Box 404,
Te Kuiti 3941

Dear Mayor and Councillors,

The Game On Charitable Trust requests that Council approves resequencing of the \$1.5million grant to GOCT, previously approved for drawdown in the 2020/21 year, to be drawn down in the 2021/22 year.

The grant will be subject to final signoff of the project which is currently being negotiated.

Yours sincerely,



Robyn Lindstrom,
Chair Game On Charitable Trust

Document No: A529401

Report To: Council



Meeting Date: 29 June 2021

Subject: **Policy Review – 10YP 2021-2031**

Type: Decision Required

Purpose of Report

- 1.1 The purpose of this business paper is to present for adoption, the final draft of policies reviewed as part of the 10 Year Plan 2021-2031 (10YP) development.

Background

- 2.1 It is good practice to review all policy settings as part of the 10YP development process to ensure aligned forward planning and integrated decision making. This practice also enables efficient and effective consultation with the district community.
- 2.2 The policies reviewed as part of the 10YP development process are:
- Revenue and Financing Policy (RFP)
 - Policy on Remission of Rates (Including Remissions and Postponements of Rates on Maori Freehold Land) - RRP
 - Treasury Policy (TP)
 - Significance and Engagement Policy (SEP); and
 - Appointment of Directors to Council Controlled Organisations (CCO Directors)
- 2.3 There are two policies must be included in the 10YP document under Schedule 10 of the Local Government Act 2002 (LGA), which are, the Revenue and Financing Policy and a summary of the Significance and Engagement Policy.
- 2.4 Council reviewed all its policies as part of the 10YP development workshops carried out from March 2020 through to March 2021. Policies were then adopted for consultation as part of the Supporting Information for the Consultation Document (CD) on 16 April 2021.

Commentary

- 3.1 **REVENUE AND FINANCING POLICY**
- 3.2 Council proposed allocation changes as part of the 10YP development process.
- 3.3 These changes were consulted on through a parallel process to the 10YP from 21 April to 21 May 2021.
- 3.4 No submissions were received, and no further changes have been proposed to the policy. **The draft policy is enclosed separately and forms part of this this business paper.**

3.5 **RATES REMISSION POLICY**

3.6 The proposed amendments are:

- Community organisations, clubs and societies: updating the criteria to enable the removal of the list of named organisations and amend the criteria to ensure that the Policy captures the intent of 'not for profit' organisation and makes it available for all potentially eligible organisations.
- Māori freehold land: extend the duration of remission of unoccupied/undeveloped land from one year to three years; align the policy sections relating to payment arrangement and economic use and development arrears to be remitted if current and future rates are met over a period of 2 years; and extending eligibility for remission for land changed to general land under the Māori Affairs Amendment Act 1967.
- Financial hardship: remove the limit of the 5-year timeframe from the policy and address eligibility issue through criteria.
- Land affected by natural calamity: requires an annual application for remission where the property has not been restored following the event, except where the rating unit has eroded entirely and now forms part of the coastal marine area. The proposal is to extend the period to three years, or when the restriction is lifted.

3.7 The proposals were consulted on with the community through a parallel process to the 10YP from 21 April to 21 May 2021. One submission was received.

3.8 The following change has been incorporated into the 'purpose and scope' section of the policy following consultation and the deliberation process, for clarification purposes:

"Land protected for conservation purposes is excluded from the Remission Policy as Council is of the view that the Local Government (Rating) Act 2002 provides adequately for this type of land.

Land that is subject to the following is considered to be non-rateable under Schedule 1 of the Local Government (Rating) Act 2002:

- *Queen Elizabeth the Second (QEII) covenant*
- *Nga Whenua Rahui Kawenata (from 1 July 2021)*
- *National Park under the National Parks Act 1980*
- *Conservation area under the Conservation Act 1987*
- *Reserve under the Reserves Act 1977*
- *Wildlife management reserve, wildlife refuge, or wildlife sanctuary under the Wildlife Act 1953*
- *Land owned by a society or association of persons that is used for conservation or preservation purposes, not used for private pecuniary profit and able to be accessed by the general public"*

3.9 **The draft policy is enclosed separately and forms part of this this business paper**, noting that the policy will need to be reviewed in 2021/22 as required by the Local Government (Rating of Whenua Māori) Amendment Act 2021.

3.10 **POLICY ON APPOINTMENT OF DIRECTORS TO COUNCIL CONTROLLED ORGANISATIONS**

3.11 Definition for the 'Investment Oversight Working Party' has been updated to reflect current practice. **The draft policy is enclosed separately and forms part of this this business paper.**

- 3.12 No further changes are proposed. The final drafts of the Treasury Policy, the Significance and Engagement Policy and the CCO Directors Policy **are enclosed separately and form part of this this business paper.**

Considerations

4.1 **RISKS**

4.2 If the Policies described and enclosed with this paper are not adopted there is a risk that Council will not meet its legislative obligations.

4.3 No risks have been identified as a consequence of the adoption of the enclosed policies.

4.4 **CONSISTENCY WITH EXISTING PLANS AND POLICIES**

4.5 Neither this paper nor the enclosed final draft policies is inconsistent with any other Council policies and or plans.

4.6 **SIGNIFICANCE AND COMMUNITY VIEWS**

4.7 Community views on policy change proposals that are considered significant have been sought and obtained and are reflected in the decisions sought within this business paper.

Suggested Resolutions

- 1 The business paper on Policy Review - 10YP 2021-2031 be received.
- 2 Council adopt/not adopt the amended Revenue and Financing Policy.
- 3 Council adopt/not adopt the Policy on Remission of Rates (including Remissions and Postponements of Rates on Maori Freehold Land).
- 4 Council adopt/not adopt the Treasury Policy.
- 5 Council adopt/not adopt the Significance and Engagement Policy.
- 6 Council adopt/not adopt the Policy on Appointment of Directors to Council Controlled Organisations.



IHSANA AGEEL
MANAGER – STRATEGY AND POLICY

9 June 2021

Separate Enclosures:

- 1 Final Draft Revenue and Financing Policy (A529884)
- 2 Final Draft Policy on Remission of Rates (including Remissions and Postponements of Rates on Maori Freehold Land) (A529886)
- 3 Final Draft Treasury Policy (A529885)
- 4 Final Draft Significance and Engagement Policy (A529887)
- 5 Final Draft Policy on Appointment of Directors to Council Controlled Organisations (A529889)

Document No: A530204

Report To: Council



Meeting Date: 29 June 2021

Subject: Ten Year Plan 2021-2031 and Setting of Rates for Financial Year 2021/2022

Type: Decision Required

Purpose of Report

- 1.1 The purpose of this business paper is to:
 - a. Present the final draft Ten Year Plan 2021-2031 (10YP) for Council consideration and adoption as per Section 93 of the Local Government Act 2002 (LGA); and
 - b. Set the rates for the 2021/22 financial year pursuant to Sections 23 and 24 of the Local Government (Rating) Act 2002 (LGRA 2002).

Background

- 2.1 The 10YP development process, which began in March 2020, involved a number of workshops and formal Council meetings which resulted in the adoption of the Consultation Document (CD) and Supporting Information (SI) for audit purposes on 12 March 2021.
- 2.2 **AUDIT**
- 2.3 The audit is conducted in two stages. The first stage is the audit of the CD where the auditor provides an opinion on whether Council's CD will prompt the "right debate" within the community, i.e., has Council got across the right messages and, in a manner that can be easily understood.
- 2.4 The second part of the audit process is to assess the completed 10YP prior to its adoption. This audit round involves an assessment by the auditor as to whether the 10YP gives effect to its purpose set out in section 93(6) of the LGA and whether it complies with all the prescribed requirements. The auditor provides an opinion on the quality of the information and assumptions underlying the forecast information provided in the 10YP.
- 2.5 The audited CD and the SI was adopted by Council for public consultation on 16 April 2021.
- 2.6 Formal consultation for the 10YP took place from 21 April to 21 May 2021. A total of 62 submissions were received. Hearings were conducted on 27 May 2021.

2.7 IMPACT OF LOCAL GOVERNMENT (RATING OF WHENUA MĀORI) AMENDMENT ACT 2021

2.8 The Local Government (Rating of Whenua Maori) Amendment came into effect in April 2021. As a result of the Amendment Act, the estimated overall rates requirement for the 10YP did not change materially (approx. \$3k net reduction). This overall change is the result of:

- Reduction to Penalty Revenue
- Reduction to Rates Remission expense
- Reduction in organisational direct costs (reduction in provision for doubtful debt expense offset by new budget amount for write offs)

2.9 These budget item changes are funded by different funding sources which created a change in the incidence of the rates burden.

2.10 The change of status of an estimated 126 properties from rateable to non-rateable, reduced the number of separately used or inhabited part of a rating units (SUIPs) and rating units that the Uniform Annual General Charge (UAGC) and targeted fixed rates can be applied to. The UAGC and the targeted fixed rates are impacted by the reduced number of rateable properties.

2.11 The rateable capital value of the district is estimated to reduce by \$11.8 million (the total rateable capital value modelled in the 10 Year Plan was \$3.4 billion), spreading the burden of capital value-based rates over fewer properties.

2.12 As the estimated amount of the change is not material or significant in terms of the Significance and Engagement Policy, these changes are included in the final 10 Year Plan forecasts.

2.13 IMPACT OF REDUCTION OF FUNDING FROM WAKA KOTAHI NZ TRANSPORT AGENCY

2.14 Waitomo District Council moderated its programme proposal in January 2021 to \$34.6 million for the Roding and Footpath activity. This programme was incorporated into the draft 10YP.

2.15 Waka Kotahi announced its funding decision on 31 May 2021, to reduce its contribution to a \$32 million programme (gross value), creating a shortfall of \$2.6 million (\$866k per year).

2.16 The reduction of \$2.6 million has been factored into the programme of work from year 1 to 3 of the 10YP.

2.17 The 10YP budget has been prepared on the basis of maintaining the 10YP proposal from January 2021, which means no change to the proposed rates and Council will continue to collect \$211k per annum to retain capacity, to either increase the reserve and/or invest in roading programmes on a non-FAR supported basis.

2.18 This approach means that Council will support maintaining existing and proposed levels of service in the 10YP. This means that the change is not material or significant in terms of the Significance and Engagement Policy.

Commentary

3.1 62 Submissions were received in total. There were a number of submissions made on the CD covering a variety of topics. 26 submitters presented their views on the consultation proposal that Council was particularly seeking feedback on and were, in the main, supportive of the proposal. 22 other matters were raised in the submissions.

3.2 Council deliberated on the submissions on 9 June 2021 and agreed to proceed with the consultation proposal.

3.3 The final draft 10YP 2021-2031 document, is enclosed separately and forms part of this business paper. The draft 10YP 2021-2031 reflects the decisions made by Council through its hearing and deliberations process and also includes direction provided by Council on matters that arose since the consultation.

3.4 **AUDIT OF THE DRAFT 10YP 2021-2031 - OUTCOME**

3.5 The audit of the draft 10YP mainly comprised of the auditor understanding changes that had resulted from and since the consultation.

3.6 No material changes resulted to the 10YP as a result of the audit process. The agreed changes were primarily editorial and minor in nature.

3.7 The tables below summarises the key changes between the financial information contained in the CD and the final draft 10YP, reflecting Council decisions from deliberations and its meeting of 9 June 2021. This also reflects the changes made in relation to the reduced funding from Waka Kotahi.

3.8 **OPERATING EXPENDITURE**

3.9 The table below shows the change in the total planned operating expenditure.

| Operating Expenditure | EAP 2020 | 10YP 21/22 | 10YP 22/23 | 10YP 23/24 | 10YP 24/25 | 10YP 25/26 | 10YP 26/27 | 10YP 27/28 | 10YP 28/29 | 10YP 29/30 | 10YP 30/31 |
|-----------------------------|----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CD | 31,667 | 33,071 | 33,259 | 34,212 | 34,765 | 35,806 | 36,896 | 37,518 | 38,475 | 39,749 | 40,156 |
| Final 10YP | 31,667 | 32,812 | 32,982 | 33,919 | 34,498 | 35,534 | 36,619 | 37,236 | 38,188 | 39,456 | 39,858 |
| Increase/ (Decrease) | 0 | (259) | (277) | (293) | (267) | (272) | (277) | (282) | (287) | (293) | (298) |

3.10 The change in forecast operating expenditure was due to the net effect of

- Decrease in remissions and doubtful debt expenditure due the change in rating of Whenua Maori, and;
- Decrease in subsidised roads maintenance expenditure due a decrease in the Waka Kotahi funding package over the next three years.

3.11 Forecast budgets for both Rates Remissions and Doubtful Debt expenditure, which are used to account for rates remitted for unused/unproductive Maori land and expected statute barred rates write offs have both decreased. However, an offsetting budget for the write off of rates arrears that cannot be reasonably recovered (as required by the new rating legislation) has been established. The net effect of these changes is a forecast decrease in expenditure of \$240,000 in year 1 increasing to \$291,000 in year 10.

- 3.12 Maintenance expenditure for Subsidised Roads has been decreased by \$258,000, \$263,000 and \$266,000 for the first three years of the plan. Budget capacity has been maintained within Professional Services for Subsidised Roads as an agreed funding programme with Waka Kotahi.
- 3.13 Forecast depreciation on new assets capitalised has also decreased slightly due to the reduced capital renewal programme over the first three years. Depreciation is forecast to decrease by \$39,000 from year 4 onwards.
- 3.14 To maintain budget capacity and mitigate any possible road network failure risk, road maintenance budget has been added to Unsubsidised Roads of \$212,000 to \$222,000 for the first three years for possible maintenance work needed that will not be funded by Waka Kotahi.

3.15 **OPERATING REVENUE**

- 3.16 The table below summarises the change in the total planned operating revenue (excluding rates revenue).

| Operating Revenue | EAP 2020 | 10YP 21/22 | 10YP 22/23 | 10YP 23/24 | 10YP 24/25 | 10YP 25/26 | 10YP 26/27 | 10YP 27/28 | 10YP 28/29 | 10YP 29/30 | 10YP 30/31 |
|-----------------------------|----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CD | 14,166 | 16,227 | 15,454 | 15,550 | 16,387 | 16,831 | 17,332 | 17,782 | 18,309 | 18,892 | 19,377 |
| Final 10YP | 14,166 | 15,382 | 14,585 | 14,661 | 16,160 | 16,599 | 17,093 | 17,538 | 18,059 | 18,635 | 19,113 |
| Increase/ (Decrease) | 0 | (845) | (869) | (889) | (227) | (232) | (239) | (244) | (250) | (257) | (264) |

- 3.17 Operating revenue has decreased by \$845,000 year 1 to \$889,000 in year 3, due to both the reduction in subsidy forecast to be received from Waka Kotahi and Rates Penalties Revenue due to changes in the rating of Whenua Maori.
- 3.18 The decrease in revenue from year 4 onwards is due to the reduced Rates Penalties budget.

3.19 **CAPITAL EXPENDITURE**

- 3.20 The table below summarises the change in the total planned capital expenditure.

| Capital Expenditure | EAP 2020 | 10YP 21/22 | 10YP 22/23 | 10YP 23/24 | 10YP 24/25 | 10YP 25/26 | 10YP 26/27 | 10YP 27/28 | 10YP 28/29 | 10YP 29/30 | 10YP 30/31 |
|-----------------------------|----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CD | 11,216 | 10,939 | 10,592 | 10,298 | 10,177 | 11,003 | 10,514 | 10,197 | 10,590 | 10,832 | 11,246 |
| Final LTP | 11,216 | 10,350 | 9,984 | 9,674 | 10,177 | 11,003 | 10,514 | 10,197 | 10,590 | 10,832 | 11,246 |
| Increase/ (Decrease) | 0 | (589) | (608) | (624) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

- 3.21 Capital expenditure budgets have been decreased to align with the funding package from Waka Kotahi.
- 3.22 As indicated in bullet point 3.17 above, subsidy relating to the renewal expenditure has also decreased.

3.23 **RATES REQUIREMENT**

- 3.24 The table below summarises the change in the total rates requirement.

| Rates Requirement | EAP 2020 | 10YP 21/22 | 10YP 22/23 | 10YP 23/24 | 10YP 24/25 | 10YP 25/26 | 10YP 26/27 | 10YP 27/28 | 10YP 28/29 | 10YP 29/30 | 10YP 30/31 |
|-----------------------------|----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CD | 20,472 | 20,363 | 20,780 | 21,690 | 22,642 | 23,032 | 23,553 | 23,999 | 24,516 | 25,176 | 25,419 |
| Percentage Change | | -0.53% | 2.04% | 4.38% | 4.39% | 1.73% | 2.25% | 1.91% | 2.15% | 2.69% | 0.96% |
| Final LTP | 20,472 | 20,361 | 20,781 | 21,690 | 22,641 | 23,033 | 23,554 | 24,001 | 24,518 | 25,181 | 25,423 |
| Percentage Change | | -0.54% | 2.06% | 4.37% | 4.38% | 1.73% | 2.26% | 1.90% | 2.15% | 2.70% | 0.96% |
| Increase/ (Decrease) | 0 | (2) | 1 | 0 | (1) | 1 | 1 | 2 | 2 | 5 | 4 |

3.25 For all ten years, the minor change in forecast rates requirement (from CD to final draft 10YP) is the net effect of budget changes detailed above.

3.26 **DEBT**

3.27 The following table illustrates the change in the total forecast public debt.

| Public Debt | EAP 2020 | 10YP 21/22 | 10YP 22/23 | 10YP 23/24 | 10YP 24/25 | 10YP 25/26 | 10YP 26/27 | 10YP 27/28 | 10YP 28/29 | 10YP 29/30 | 10YP 30/31 |
|-----------------------------|----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CD | 42,482 | 39,545 | 39,158 | 38,145 | 35,486 | 33,468 | 30,689 | 26,911 | 23,124 | 19,237 | 15,113 |
| Final LTP | 42,482 | 39,545 | 39,153 | 38,137 | 35,480 | 33,462 | 30,682 | 26,904 | 23,117 | 19,230 | 15,106 |
| Increase/ (Decrease) | 0 | 0 | (5) | (8) | (6) | (6) | (7) | (7) | (7) | (7) | (7) |

3.28 The small decrease in Public Debt is due to the changes in allocated organisational costs (for provision for doubtful debt and write off budgets). Organisation costs are allocated across the activities including an allocation to the District Plan Development, of which these costs are funded by loan rather than by rates.

3.29 **COUNCIL CREATED RESERVES**

3.30 The following table shows the changes to council created reserves from the CD to the final draft of the 10YP.

| Council Created Reserves | EAP 2020 | 10YP 21/22 | 10YP 22/23 | 10YP 23/24 | 10YP 24/25 | 10YP 25/26 | 10YP 26/27 | 10YP 27/28 | 10YP 28/29 | 10YP 29/30 | 10YP 30/31 |
|-----------------------------|----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CD | 16,845 | 20,046 | 20,082 | 20,429 | 21,848 | 23,148 | 24,253 | 25,851 | 27,386 | 29,037 | 31,068 |
| Final LTP | 16,845 | 20,048 | 20,067 | 20,381 | 21,751 | 22,993 | 24,034 | 25,563 | 27,018 | 28,585 | 30,531 |
| Increase/ (Decrease) | 0 | 2 | (15) | (48) | (97) | (155) | (219) | (288) | (368) | (452) | (537) |

3.31 The decrease in the council created reserve balance is due to a correction made to a transfer to depreciation reserve rather than to accumulated funds. This correction has no effect on the rating outcome or public debt balances but corrects the closing balances of the council created reserves over the life of the 10YP.

3.32 This correction is a separate issue from the rating of Whenua Maori or the funding changes from Waka Kotahi.

Analysis of Options

- 4.1 Council is required under the LGA to adopt a 10YP prior to 1 July of the first year that the 10YP pertains to.
- 4.2 Council completed its Hearings and Deliberations on submissions made during the public consultation process for the 10YP 2021-31 and agreed on the direction to take regarding the 10YP. Agreed changes have been made to the final draft 10YP 2021-31 and have been audited.
- 4.3 Option 1: Council has the option of agreeing to adopt the final draft 10YP 2021-2031 as enclosed, or
- 4.4 Option 2: Council can require further changes to the final draft 10YP 2021-2031.

Considerations

5.1 **RISK**

- 5.2 There is a potential risk of not meeting legislative compliance if Council decides to make further changes (material) to the final draft 10YP 2021-2031 as part of the adoption process. This might require a re-assessment by the auditors which, if required, would delay the adoption of the 10YP 2021-2031 (this has to be completed by 30 June 2021).
- 5.3 There is a potential risk that if the information in the rates resolution contained in this business paper is not accurate, the rates (or the inaccurate parts) could be invalid. It is noted that the wording and calculations in the rates resolutions have been cross checked against the Revenue and Financing Policy and the Funding Impact Statement to ensure accuracy and to mitigate this risk.

5.4 **CONSISTENCY WITH EXISTING PLANS AND POLICIES**

- 5.5 The Financial Forecasts for the 10YP 2021-2031 are consistent with the forecasts provided during the 10YP Workshops and in standalone documents.
- 5.6 There are no changes to the levels of service agreed with the community through the 10YP 2021-2031 other than what has previously been approved.

5.7 **SIGNIFICANCE AND COMMUNITY VIEWS**

- 5.8 Section 78 of the LGA requires Council to, in the course of its decision making, give consideration to the views and preferences of persons likely to be affected by, or to have an interest in, the matter.
- 5.9 Community views have been sought through formal consultation for the 10YP 2021-2031 and were taken into account in the preparation of this final draft 10YP 2021-2031.

Recommendation

- 6.1 It is recommended that Council adopt the final draft 10YP 2021-2031 and rates resolution.

- 6.2 The setting and assessment of the rates for the 2021/22 financial year, as recommended for resolution by Council in this business paper, reflect the intent of the final draft 10YP 2021-2031 as presented.

| |
|------------------------------|
| Suggested Resolutions |
|------------------------------|

- 1 The business paper on Ten Year Plan 2021-2031 and Setting of Rates for Financial Year 2021/2022 be received.
- 2 Council adopt the final draft Ten Year Plan 2021-2031.
- 3 That the Chief Executive be delegated authority to make any final editorial amendments to the final draft Ten Year Plan 2021-2031 and any changes requested by the Council at this meeting.
- 4 Pursuant to Sections 23 and 24 of the Local Government (Rating) Act 2002, Council set the rates, charges and instalment due dates for the 2021/22 financial year commencing 1 July 2021 and ending on 30 June 2022 as follows:

1. GENERAL RATE

A General Rate set under section 13 of the Local Government (Rating) Act 2002 (LGRA) made on every rating unit across the District, assessed as a rate per \$100 of capital value. The General Rate is not set differentially. The General Rate will contribute to the funding of:

- Leadership
- Other Land and Buildings
- District Libraries
- Aquatic Centre
- Les Munro Centre
- Aerodrome
- Public Facilities
- Parks and Reserves
- Elderly Persons Housing
- Community Halls
- Cemeteries
- Community Development
- Economic Development
- District Promotion
- Emergency Management
- Regulatory Services
- Waste Minimisation
- Resource Management

Requirement in 2021/22 (incl. GST)

| General Rate | Rate per \$100 capital value | Total Revenue Requirement (\$000) |
|----------------------------------|------------------------------|-----------------------------------|
| All rating units in the District | 0.18583 | 6,367 |

2. UNIFORM ANNUAL GENERAL CHARGE

A Uniform Annual General Charge (UAGC) per separately used or inhabited part of a rating unit across the District, set under Section 15(1) (b) of the LGRA. The UAGC will contribute to the funding of:

- Leadership
- Parks and Reserves
- District Libraries
- Aquatic Centre
- Les Munro Centre
- Other Land and Buildings
- Public Facilities
- Elderly Persons Housing
- Community Halls
- Cemeteries
- Aerodrome
- Community Development
- Emergency Management
- Regulatory Services
- Resource Management
- Waste Minimisation

Requirement in 2021/22 (incl. GST)

| Uniform Annual General Charge | Charge per SUIP | Total Revenue Requirement (\$000) |
|----------------------------------|-----------------|-----------------------------------|
| All rating units in the district | \$728 | 4,000 |

Definition of SUIP

A separately used or occupied part of a rating unit includes any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement, or any part or parts of a rating unit that are used or occupied by the ratepayer to more than one single use. This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental (or other form of occupation) on an occasional or long term basis by someone other than the owner.

For the avoidance of doubt, a rating unit that has only one use (i.e. does not have separate parts or is vacant land) is treated as being one separately used or inhabited part.

3. TARGETED RATES

Targeted Rates are set on categories of land defined by some factor, such as geographic location or provision of service. The titles of 'Targeted Rate' (TR) and 'Targeted Fixed Rate' (TFR) are used by this Council. Targeted Fixed Rates are based on a uniform amount set per separately used or inhabited part of a rating unit (SUIP) or set per rating unit. Targeted Rates are assessed based on capital value or water consumption.

Targeted Rates Differentiated on Location

Council will use location (Schedule 2(6) LGRA) to define the land liable for the Targeted Services TFR, Piopio Retirement Village Contribution TFR, Rural

Stormwater TFR, Te Kuiti Urban Stormwater TFR and targeted rate, and the Marokopa Community Centre TFR.

The following location definitions for the respective rating areas will apply:

| | |
|--|---|
| Te Kuiti Urban Rating Area | All rating units situated within the Te Kuiti Urban Rating Area (Refer to Revenue and Financing Policy (RFP) for further details) |
| Te Kuiti Urban and Periphery Rating Area | All rating units situated within a 5km radius, all around, from the Information Centre (deemed to be the centre of town), in Te Kuiti. (Refer to RFP for further details) |
| Rural Rating Area | All rating units situated within the Rural Rating Area (Refer to RFP for further details) |
| Piopio Township | All rating units connected or with the ability to connect to the Piopio Wastewater System (Refer to RFP for further details) |
| Piopio Wider Benefit Rating Area | All rating units situated in the rural areas around Piopio Township (excluding Rating units/SUIPs connected or with the ability to connect to the Piopio Wastewater System) that are deemed to indirectly benefit from the Piopio Wastewater reticulation network. (Refer to RFP for further details) |
| Marokopa Community Centre Rating Area | Any separately used or inhabited part of a rating unit within the defined Marokopa Community Centre area (as contained in the RFP). |

3.1 Aquatic Centre TFR

An Aquatic Centre TFR set under section 16 of the Local Government (Rating) Act 2002 per separately used or inhabited part of a rating unit in the District, differentiated by rating areas, to part fund the Aquatic Centre Activity. The rating areas for the purpose of assessing the Aquatic Centre TFR will be the Te Kuiti Urban and Periphery Rating Area and Rating Units in the District not in the Te Kuiti Urban and Periphery Rating area.

Requirement in 2021/22 (incl. GST)

| Aquatic Centre (TFR) | Charge per SUIP | Total Revenue Requirement (\$000) |
|--|-----------------|-----------------------------------|
| Te Kuiti Urban and Periphery Rating Area | \$104 | 244 |
| Rating Units in the District not in the Te Kuiti Urban and Periphery Rating Area | \$19 | 61 |

3.2 Piopio Retirement Village Contribution TFR

Council set a TFR under section 16 of the Local Government (Rating) Act 2002 per rating unit situated within the Piopio Township and the Piopio Wider Benefit Rating Area to fund the support of the continued delivery of elderly housing accommodation services provided by the Piopio Retirement Trust Inc. through the remission of service charges.

Requirement in 2021/22 (incl. GST)

| Piopio Retirement Village Contribution (TFR) | Charge per Rating Unit | Total Revenue Requirement (\$000) |
|--|------------------------|-----------------------------------|
| Piopio Wider Benefit Rating Area and Piopio Township | \$25 | 19 |

3.3 Rural Stormwater TFR

Council set a TFR under section 16 of the Local Government (Rating) Act 2002 per separately used or inhabited part of a rating unit in the Rural Rating Area of the District to fund the Rural Stormwater Activity.

Requirement in 2021/22 (incl. GST)

| Rural Stormwater (TFR) | Charge per SUIP | Total Revenue Requirement (\$000) |
|------------------------|-----------------|-----------------------------------|
| Rural Rating Area | \$8 | 28 |

3.4 Te Kuiti Urban Stormwater TFR and Targeted Rate

- (i) Council set a TFR under section 16 of the Local Government (Rating) Act 2002 per rating unit in the Te Kuiti Urban Rating Area to partly fund the Te Kuiti Urban Stormwater Activity.
- (ii) Council set a Targeted Rate under section 16 of the Local Government (Rating) Act 2002 to partly fund the Te Kuiti Urban Stormwater Activity, to be assessed as a rate per \$100 of Capital value on every rating unit in the Te Kuiti Urban Rating Area excluding those in respect of which there is a current resource consent to discharge stormwater into the Mangaokewa Stream, and so are not using any part of the urban reticulated stormwater or drainage network.

Requirement in 2021/22 (incl. GST)

| Te Kuiti Urban Stormwater (TFR) | Charge per rating unit | Total Revenue Requirement (\$000) |
|---|------------------------------|-----------------------------------|
| Te Kuiti Urban Rating Area | \$169 | 302 |
| Te Kuiti Urban Stormwater Targeted Rate (TR) | Rate per \$100 Capital Value | Total Revenue Requirement (\$000) |
| Te Kuiti Urban Rating Area (excluding rating units not using network) | 0.04225 | 194 |

3.5 Marokopa Community Centre TFR

Council set a TFR under section 16 of the Local Government (Rating) Act 2002 assessed per separately used or inhabited part of a rating unit within the defined Marokopa Community Centre Rating Area.

Requirement in 2021/22 (incl. GST)

| Marokopa Community Centre (TFR) | Charge Per SUIP | Total Revenue Requirement (\$000) |
|---------------------------------------|-----------------|-----------------------------------|
| Marokopa Community Centre Rating Area | \$22 | 5 |

3.6 Water Rates

Council set a TFR under section 16 of the Local Government (Rating) Act 2002 for Water Supply differentiated on the basis of supply area. The TFR is set per separately used or inhabited part of a rating unit within the relevant community, with liability calculated based on whether the SUIP is connected, or merely serviceable (Serviceable means the rating unit is within 100m of water main and practicably serviceable in the opinion of Council).

Requirement in 2021/22 (incl. GST)

| Water Supply (TFR) | Charge | | Total Revenue Requirement (\$000) |
|-----------------------|--------------------|----------------------|-----------------------------------|
| | Per connected SUIP | Per serviceable SUIP | |
| Te Kuiti | \$638 | \$319 | 1,312 |
| Piopio | \$880 | \$440 | 215 |
| Maniaiti / Benneydale | \$880 | \$440 | 103 |
| Mokau | \$880 | \$440 | 192 |

3.7 Extraordinary Water Supply Rate

Council set a TR under section 19 of the Local Government (Rating) Act 2002 per cubic metre of water consumed over and above an annual consumption of 292m³ per SUIP, differentiated by supply area, for any rating unit situated in Te Kuiti, Piopio, Maniaiti / Benneydale or Mokau that has been fitted with a water meter and/or is defined as having an extraordinary supply (in accordance with Council's Water Service's Bylaw). The rates are:

Requirement in 2021/22 (incl. GST)

| Water Supply Rate (TR) | 2021/22 Charge per cubic metre (including GST) above 292m ³ |
|--|--|
| Te Kuiti | \$2.77 |
| Piopio | \$3.03 |
| Maniaiti / Benneydale | \$3.34 |
| Mokau | \$4.44 |
| Total Revenue Requirement (\$000) | 1,093 |

Metered Water Supply Due Dates

| | Reading Period | Due Date |
|---|------------------------------|---|
| Te Kuiti Meat Companies | Monthly | 15 th of the month following invoice |
| Te Kuiti, Piopio, Mokau and Maniaiti / Benneydale | Jul-Dec 2021 Jan-Jun 2022 | 15 th of the month following invoice |

3.8 District Wide Benefit Rate for Water Supply

Council set a TFR under section 16 of the Local Government (Rating) Act 2002 on every rating unit within the District to part fund the Water Supply activities.

Requirement in 2021/22 (incl. GST)

| District Wide Benefit Rate for Water Supply (TFR) | Charge per Rating Unit | Total Revenue Requirement (\$000) |
|---|------------------------|-----------------------------------|
| All Rating Units in the District | \$44 | 202 |

3.9 Wastewater Rates

Council set a TFR under section 16 of the Local Government (Rating) Act 2002 to provide for the collection and disposal of sewage. The TFR is set per separately used or inhabited part of a rating unit within the District, with liability calculated based on whether the SUIP is connected to the wastewater network, or merely serviceable (Serviceable means the rating unit is within 30m of sewer reticulation and practicably serviceable in the opinion of Council).

Requirement in 2021/22 (incl. GST)

| Wastewater (TFR) | Charge | | Total Revenue Requirement (\$000) |
|-----------------------|--------------------|----------------------|-----------------------------------|
| | Per connected SUIP | Per serviceable SUIP | |
| Maniaiti / Benneydale | \$919 | \$460 | 101 |
| Te Waitere | \$919 | \$460 | 15 |
| Te Kuiti | \$919 | \$460 | 1,545 |
| Piopio | \$919 | \$460 | 194 |

3.10 Wastewater rates for non-residential properties in Te Kuiti

For all non-residential properties in Te Kuiti, Council set a TFR under section 16 of the Local Government (Rating) Act 2002 per SUIP set on a differential basis based on the following Categories:

- **Category 1** - All Businesses
- **Category 2** - Education & Community Childcare, Places of Worship, Marae, Clubs and Societies and Emergency Services. This category consists of organisations that are generally deemed 'not for profit'. For avoidance of doubt, Category 2 only covers properties with uses listed within this category and no others.
- **Category 3** - Government Department use, Rest Homes and Hospitals.

All non-residential SUIPs will be charged one base charge for up to four pans and per pan (Pan Charge) for every pan over and above this threshold on the following basis:

Base Charge:

Requirement in 2021/22 (incl. GST)

| Non-Residential Targeted Rate (TFR) | Base Charge per SUIP (up to 4 pans) | Per Serviceable SUIP | Total Revenue Requirement (\$000) |
|-------------------------------------|-------------------------------------|----------------------|-----------------------------------|
| Category 1 | \$460 | \$460 | 94 |
| Category 2 | \$460 | \$460 | 17 |
| Category 3 | \$919 | \$460 | 7 |

Pan Charge:

Requirement in 2021/22 (incl. GST)

| Non-Residential Targeted Rate (TFR) | Number of pans | Charge per pan (Pan Charge) | Total Revenue Requirement (\$000) |
|-------------------------------------|------------------|-----------------------------|-----------------------------------|
| Category 1 | 5th pan and over | \$644 | 66 |
| Category 2 | 5-10 Pans | \$276 | 2 |
| | Over 10 Pans | \$184 | 22 |
| Category 3 | 5th pan and over | \$644 | 29 |

3.11 Trade Waste Contribution - TFR

Council set a Trade Waste Contribution TFR under section 16 of the Local Government (Rating) Act 2002 per rating unit in the District in recognition of the contribution made to the social and economic well-being of the District by the large industrial users of the Te Kuiti Wastewater Network.

Requirement in 2021/22 (incl. GST)

| Trade Waste Contribution (TFR) | Charge per Rating Unit | Total Revenue Requirement (\$000) |
|----------------------------------|------------------------|-----------------------------------|
| All Rating Units in the District | \$39 | 180 |

3.12 District Wide Benefit Rate for Wastewater

Council set a TFR under section 16 of the Local Government (Rating) Act 2002 on every rating unit within the District to part fund the Wastewater activities.

Requirement in 2021/22 (incl. GST)

| District Wide Benefit Rate For Wastewater (TFR) | Charge per Rating Unit | Total Revenue Requirement (\$000) |
|---|------------------------|-----------------------------------|
| All rating units in the District | \$51 | 232 |

3.13 District Rooding Rate

Council set a District Rooding targeted rate under section 16 of the Local Government (Rating) Act 2002 as a rate per \$100 of capital value on every rating unit across the District to part fund Subsidised Rooding (part of Roads and Footpaths Activity).

Requirement in 2021/22 (incl. GST)

| District Rooding Rate (TR) | Rate per \$100 Capital Value | Total Revenue Requirement (\$000) |
|----------------------------------|------------------------------|-----------------------------------|
| All rating units in the District | 0.14588 | 4,998 |

3.14 Solid Waste Collection Rate

Council set a TFR under section 16 of the Local Government (Rating) Act 2002 per separately used or inhabited part of a rating unit to which Council provides a kerbside collection and recycling service differentiated by service areas where Council operates kerbside collection and kerbside recycling services - Te Kuiti, Piopio, Mokau (including Awakino) communities and Waitomo Village and some surrounding parts.

Requirement in 2021/22 (incl. GST)

| Solid Waste Collection (TFR) | Charge per SUIP | Total Revenue Requirement (\$000) |
|------------------------------|-----------------|-----------------------------------|
| Te Kuiti | \$66 | 132 |
| Waitomo | \$71 | 47 |
| Piopio | \$146 | 33 |
| Mokau | \$144 | 45 |

3.15 Solid Waste t Rate

Council will set a TFR under section 16 of the Local Government (Rating) Act 2002 per separately used or inhabited part of a rating unit District wide to part fund the Solid Waste activity.

Requirement in 2021/22 (incl. GST)

| Solid Waste (TFR) | Charge per SUIP | Total Revenue Requirement (\$000) |
|----------------------------------|-----------------|-----------------------------------|
| All rating units in the District | \$179 | 979 |

3.16 District Development Rate

Council set a District Development Targeted Rate under section 16 of the Local Government (Rating) Act 2002 as a rate per \$100 of capital value differentiated between Commercial and Industrial Businesses, and Rural Businesses, to part fund Economic Development, Visitor Information Centre, District and Regional Promotion and Event Co-ordination activities.

Requirement in 2021/22 (incl. GST)

| District Development Rate (TR) | Rate per \$100 Capital Value | Total Revenue Requirement (\$000) |
|--------------------------------------|------------------------------|-----------------------------------|
| Commercial and Industrial Businesses | 0.04697 | 170 |
| Rural Businesses | 0.00767 | 170 |

4. RATES PAYMENTS

Rates will be payable in four equal instalments with the due dates for payments being:

| | |
|----------------|----------------------------|
| 1st Instalment | 31 August 2021 (Tuesday) |
| 2nd Instalment | 30 November 2021 (Tuesday) |
| 3rd Instalment | 28 February 2022 (Monday) |
| 4th Instalment | 31 May 2022 (Tuesday) |

Note: The due date for payment of each instalment is the last working day in each of the months specified above.

Rates payments will be allocated to the oldest debt first.

5. RATES REMISSIONS AND POSTPONEMENTS

Council has developed a Rates Remissions Policy as per LGA (section 102 (3)(a), 108 and 109) and LGRA (Section 85). Remission categories include Properties Used Jointly as a Single Unit, Community Organisations and Clubs and Societies, Penalties, Financial Hardship, Organisations Providing Care for the Elderly, New Residential Subdivisions, Maori Freehold Land, Cases of Land Affected by Natural Calamity, New Businesses and Rates and/or Penalties following a rating sale or abandoned land sale. The estimated value of these rates remissions is \$262,000 for the 2021/22 year.

Under the Policy on Remission of Rates, Council will not offer any permanent postponements of rates.

6. PENALTIES

Pursuant to sections 57 and 58 of the Local Government (Rating) Act 2002, Council may apply penalties as follows:

- (a) A penalty charge of 10 percent (10%) on any part of an instalment that has been assessed for the financial year commencing 1 July 2021 and which remains unpaid after 5pm on the due date for payment of that instalment, to be added on the penalty dates below:

| | |
|--------------|------------------|
| Instalment 1 | 3 September 2021 |
| Instalment 2 | 3 December 2021 |
| Instalment 3 | 3 March 2022 |
| Instalment 4 | 3 June 2022 |

- (b) A further penalty charge of 10 percent (10%) on any part of any rates assessed before 1 July 2021 that remains unpaid on 1 July 2021, to be added on 5 July 2021.
- (c) No penalties will be charged where a ratepayer is paying rates by direct debit or where there is an approved payment arrangement in place.



TERRENA KELLY
GENERAL MANAGER - STRATEGY AND ENVIRONMENT



ALISTER DUNCAN
GENERAL MANAGER - BUSINESS SUPPORT

18 June 2021

Separate Enclosure: Final Draft of the 10YP 2021-31 (A531927)

Document No: A529166

Report To: Council



Meeting Date: 29 June 2021

Subject: Fees and Charges to support the 10 Year Plan 2021-2031

Type: Decision Required

Purpose of Report

- 1.1 The purpose of this business paper is to present for consideration and adoption the draft Fees and Charges Schedule for the Financial Year 2021/2022 prepared in support of the 10 Year Plan 2021-2031.

Background

- 2.1 Council's Revenue and Financing Policy (RFP) describes funding sources available to Waitomo District Council (WDC) and the rationale for the use of each funding source. Fees and charges are a user pays source of funding activities (or parts of activities) and the rationale for funding certain activities is also set out in detail in the RFP.
- 2.2 The setting of fees and charges must conform with section 150 of the Local Government Act 2002 (LGA), namely that the fees and charges must represent the recovery of fair and reasonable costs.
- 2.3 Fees and charges are reviewed annually. This provides the opportunity to reflect changing circumstances in the operating environment; and ensures that the fees and charges align with both the RFP and the 10 Year Plan.
- 2.4 Council is required to undertake a Special Consultative Procedure (SCP) when amending fees and charges in some circumstances such as the Food Act 2014, Resource Management Act 1991, Sale and Supply of Alcohol Act 2012, Dog Control Act 1996, and the Building Act 2014.
- 2.5 As a range of changes to the fees and charges for Financial Year (FY) 2021/22 were proposed, Council undertook a SCP in order to seek feedback on the proposals.
- 2.6 A Statement of Proposal for the Fees And Charges for FY 2021/22 was adopted on 16 April 2021 and the proposal was open for public feedback from 21 April to 21 May 2021.
- 2.7 The opportunity to make a submission was advertised on Council's website, Facebook page and in the Waitomo News. Consultation material was made available at the i-SITE, the Library and at Council's main reception. Copies were also made available at locations in each area of the District and at public meetings and drop-ins alongside the 10 Year Plan 2021-2031 consultation process.

Commentary

- 3.1 The Fees and Charges Proposal for FY 2021/22, generally relates to funding user pays associated with operational costs and/or operating environment changes. While some fees and charges were increased to recover costs, the majority of the fees and charges were proposed to remain unchanged, with some charges decreased.
- 3.2 No submissions were received on the proposed changes to the Fees and Charges Schedule for FY 2021/22.
- 3.3 The draft Fees and Charges Schedule for FY 2021/22 is enclosed separately and forms part of this business paper as **Attachment 1**.

Analysis of Options

- 4.1 There are two options:
 - Option 1: Confirm the Fees and Charges for FY 2021/22 as adopted for consultation on 16 April 2021 – recommended.
 - Option 2: Adopt with variation the proposed FY 2021/22 Fees and Charges Schedule.

Noting that changes made now to any fees and charges that trigger a SCP will need to be re-consulted.

4.2 **Option 1: Adopt the Fees and Charges Schedule** (Attachment 1)

This is recommended as it aligns the adoption of the Fees and Charges with adoption of the 10 Year Plan 2021-2031.

4.3 **Option 2: Make changes to the proposed Fees and Charges**

This is not recommended. Any new proposal would require may require further public consultation using the SCP.

- 4.4 It is noted that no submissions were received in relation to the proposed Fees and Charges.

- 4.5 The proposal is closely aligned to the RFP requirements and has been incorporated into the 10 Year Plan 2021-2031 budget.

Considerations

- 5.1 **RISK**
- 5.2 There are no significant risks associated with adopting the proposed changes to the fees and charges for the 2021/22 year.
- 5.3 Council exposes itself to some risk if the proposed changes are not adopted. If small adjustments to respond to the cost of providing various services are not made regularly, it increases the potential for large increases being needed in the future.

5.4 There is a risk that Council will not meet its legislative timeframe obligations for setting and/or, communicating the fees and charges for the 2021/22 year should the proposal not be adopted.

5.5 **CONSISTENCY WITH EXISTING PLANS AND POLICIES**

5.6 The proposed fees and charges for the 2021/22 year are consistent with, and are required to fund delivery of, current Council plans or policies, specifically the RFP and the 10 Year Plan 2021-31.

5.7 **SIGNIFICANCE AND COMMUNITY VIEWS**

5.8 Council has undertaken a SPC for the 2021/22 fees and charges to obtain community views.

5.9 There were no submissions made on the Statement of Proposal, therefore no changes have been made to the fees and charges as adopted by Council for consultation.

Recommendation

6.1 It is recommended that Council endorse Option 1 and adopt the draft Fees and Charges Schedule for FY 2021/22 to take effect from 1 July 2021.

Suggested Resolutions

- 1 The business paper on Adoption of Fees and Charges to support the 10 Year Plan 2021-2031 be received.
- 2 Council adopt the Fees and Charges Schedule for Financial Year 2021/2022 as set out in the attached Document No A529167, to become effective on 1 July 2021.



IHSANA AGEEL
MANAGER STRATEGY AND POLICY

8 June 2021

Attachment: Draft Fees and Charges Schedule 2021/2022 (A529167)

FEES AND CHARGES 2021/22

Effective from 1 July 2021

*All Fees and Charges are inclusive of GST,
with the exception of bonds, penalties and residential housing*

INDEX

| | |
|--|---|
| COMPLIANCE 3 | |
| Building consent fees 3 | |
| Solid Fuel Heaters 3 | |
| Other Regulatory Fees and Charges 4 | |
| Building Act 2004 – explanatory note..... 4 | |
| COMPLIANCE 5 | Resource Management - explanatory notes 11 |
| Land Information Memorandum (LIM) 5 | |
| Animal and Dog Control Fees 5 | RECREATION AND PROPERTY 12 |
| Stock Poundage Fee - Excluding dogs 5 | Cemeteries (Public Amenities Bylaw Clause 8)..... 12 |
| ENVIRONMENTAL HEALTH AND ALCOHOL LICENSING 6 | Hall Hire – Les Munro Centre 12 |
| Health Act Licence Fees..... 6 | Community Halls 13 |
| Fees for Functions under the Food Act 2014..... 6 | Elderly Persons Housing - Tenancy arrangement..... 13 |
| Hawkers and Peddlers..... 7 | Parks and Reserves 13 |
| Licensing – Alcohol 7 | District Aquatic Centre..... 13 |
| Licensing – Other 7 | Te Kuiti Aerodrome 13 |
| Parking Infringement Fees 7 | Banner Poles..... 13 |
| Other Parking Offences..... 7 | COMMUNITY AND PARTNERSHIPS 14 |
| Towage Fees..... 8 | Waitomo District Library 14 |
| Litter Infringement Fee 8 | CORPORATE SERVICES 14 |
| RESOURCE MANAGEMENT 8 | Official Information 14 |
| General..... 8 | GIS System – Generating and Printing of Maps/ Plans 14 |
| Land use consents 8 | Photocopying 14 |
| Notified resource consents..... 9 | Laminating 15 |
| Subdivision Consents 9 | Postage and Courier..... 15 |
| Subdivision processes (post approval)..... 9 | Email and digital 15 |
| Other resource management activities 9 | Fax Service..... 15 |
| Designations..... 9 | ASSETS 15 |
| Heritage orders 9 | Roading 15 |
| Plan Change application (to amend the District Plan)..... 9 | Sewerage Extraction, Treatment and Disposal 15 |
| Compliance and monitoring 9 | Piopio Wastewater 16 |
| Miscellaneous charges..... 9 | Trade Waste 16 |
| Hearings10 | Stormwater 16 |
| Request for information/supply of resource management documents10 | |
| Officer’s hourly charge out rates.....10 | |
| Mileage10 | |
| Hazardous Activities and Industries List (HAIL) determinations10 | |

| COMPLIANCE | |
|--|----------------------------|
| Description | 2021/22 fee or charge (\$) |
| Building consent fees | |
| Building Consent cost includes Inspection fee and Code Compliance Certificate (\$150) All fees are payable on application. | 150.00 |
| Record of title | 30.00 |
| Production of Project Information Memorandum (PIM) | 230.00 |
| Solid Fuel Heaters | |
| Freestanding (1 inspection) | 535.00 |
| Insert (2 inspections) | 725.00 |
| Minor Works (1 inspection) | |
| Garden Sheds Basic Warning System Marquees Plumbing or Drainage | 600.00 |
| Minor Building Works (2 inspections) | |
| Carports Demolitions Decks Swimming Pools | 995.00 |
| Other Buildings (2 Inspections) | |
| Garages Hay Barns Implement Sheds Bridges | 995.00 |
| Detached habitable buildings, no plumbing or drainage (5 inspections) | |
| Sleep Out Office Studio Additions/alterations up to 30m ² Internal alterations to dwellings | 1,630.00 |
| Detached habitable buildings, with plumbing or drainage (6 inspections) | |
| Sleepout with toilet/shower Additions/alterations up to 60m ² with plumbing and drainage Internal alterations to dwellings | 1,930.00 |
| Additions/alterations up to 60m² (6 inspections) | |
| Other new buildings up to 60m² excluding dwellings and commercial buildings (6 inspections) | |
| <i>Note: For other building work over 60m² the below dwelling and commercial/ industrial fees apply.</i> | 1,930.00 |
| Dairy Sheds (3 inspections) | 2,050.00 |
| Re-sited Dwellings (3 inspections) | 2,300.00 |
| Re-sited dwellings with additions or alterations (includes 6 inspections) | 3,320.00 |
| Dwelling Single Storey up to 100m² (8 inspections) | 3,280.00 |
| Dwelling Single Storey up to 250m² (9 inspections) | 3,580.00 |
| Dwelling Single Storey larger than 250m² (9 inspections) | 3,930.00 |
| Dwelling Two Storey or more up to 250m² (9 inspections) | 4,050.00 |
| Dwelling Two Storey or more larger than 250m² (9 inspections) | 4,450.00 |
| Commercial /Industrial up to 300m² (9 inspections) | 4,360.00 |
| Commercial/Industrial - Basic kit-set type building, no services or internal fit-out (3 inspections) | 1,900.00 |
| Commercial/Industrial larger than 300m² (9 inspections) | 4,910.00 |
| Commercial - Internal Alterations (3 inspections) | 1,900.00 |
| Inspection Fee (compliance inspection/ etc.) per inspection | 190.00 |
| Inspection fee – swimming / spa pools | |
| <i>Note: The first triennial inspection is undertaken at no charge. This fee covers all subsequent inspections. The next triennial inspections will commence in October 2021</i> | 160.00 |
| Amendments - project value over \$20,001 | 465.00 |
| Amendments – minor works with project value up to \$20,000 | 250.00 |
| Compliance Schedules | |
| New Compliance Schedule (Section 102 Building Act 2004) | 350.00 |
| Amendments to existing Compliance Schedule (Section 106 and 107 Building Act 2004) | 280.00 |
| Request for Extension of Time for a Building Consent – work start or CCC | 160.00 |

| COMPLIANCE | |
|--|---|
| Description | 2021/22 fee or charge (\$) |
| Application for exemption from requirement to carry out seismic work under section 133AN – includes 1 inspection. | 679.00 |
| Applications for waivers or modifications to means of restricting access to residential pools under section 67A – includes 1 inspection. | 679.00 |
| Processing of Section 71 / 77 Certificate | 200.00 |
| Plus on-charge of Solicitors fee to prepare and register certificate. (Actual Cost) | Actual Cost |
| Certificate of Acceptance - Section 41(c) Any building work in respect of which a building consent cannot practicably be obtained in advance because the building work has to be carried out urgently. | 940.00 |
| Certificate of Acceptance - Section 96(1)(a) (i) the work was done by the owner or any predecessor in title of the owner; and (ii) a building consent was required for the work but not obtained. (In addition to the fees that would have been payable had the owner or previous owner applied for a building consent before carrying out the building work) | 1,600.00 |
| Certificate of Public Use (1 inspection) | 650.0 |
| Certificate of Public Use – reissue for extension of time (1 inspection) | 350.00 |
| Notice to Fix (1 inspection) | 450.00 |
| Accreditation Levy (consents valued over \$20,000) | 1.10 per 1,000 |
| Building Research Levy For every building consent with an estimated value of \$20,000 and over, \$1.00 per \$1,000 is payable | 1.00 per 1,000 |
| MBIE Levy For every building consent with an estimated value of \$20,444 and over, \$1.75-01 per \$1,000 is payable | 1.75 per 1000 |
| Lapsed or Cancelled Building Consents Refunds will be paid to the person(s) who paid the fees on application. <i>Note: Refund will have an administration fee deducted (see below)</i> | Refund of unused fees less administration fee |
| Administration fee for refund on cancelled or lapsed consents | 125.00 |
| Peer Review of Specific Designs by External Agents | Actual Cost |
| Any additional costs incurred in processing a building consent shall be recoverable on actual and reasonable basis. | 160.00 per hour |
| Applying for an exemption from requiring a building consent under schedule 1 clause 2 of the Building Act 2004, project value over \$20,001. <i>Note: this is an application for an exemption only. It is not guaranteed that the exemption will be granted. The application fee is non-refundable.</i> | 525.00 |
| Applying for an exemption from requiring a building consent under schedule 1 clause 2 of the Building Act 2004, project value up to \$20,000 <i>Note: this is an application for an exemption only. It is not guaranteed that the exemption will be granted. The application fee is non-refundable.</i> | 250.00 |
| Other Regulatory Fees and Charges | |
| Overseas investment certificates – for determining and issuing | 300.00 |
| Section 348 – Right of way (ROW) application – processing application for ROW under the Local Government Act 1974 | 600.00 |
| Sale and Supply of Alcohol Certificates for Building Certification | 200.00 |
| Record of Title search | 30.00 |
| Fee for uplifting building line restrictions. <i>Note: It is not guaranteed that the building line restriction will be approved. The application fee is non-refundable.</i> <i>Note: There are legal fees associated with having the BLR removed from the Record of Title. These legal fees are not included in this fee. Please enquire with your solicitor or conveyancer regarding their fees.</i> | 600.00 |

| Building Act 2004 – explanatory note | |
|--|--|
| <ul style="list-style-type: none"> • These fees and charges become operative on 1 July 2021 and will apply for all work carried out and decisions issued on or after 1 July 2021, irrespective of when the application was lodged with the Council. • The charges set out in this schedule are pursuant to Subpart 9, Section 281 A, B and C of the Building Act 2004. • All such charges are stated inclusive of GST at 15%, however should the GST rate be amended, GST will be charged at the prevailing rate. • Where a fixed charge is in any particular case inadequate pursuant to section 281B to enable the Council to recover its actual and reasonable costs in respect of the matter concerned, the Council will require the applicant to pay an additional charge to the Council. | |

Building Act 2004 – explanatory note

Charge-out rates for council officers and mileage

Charge out rates for Council officers are set out in this schedule and:

- Are fixed charges;
- If reference is made in the schedule to actual staff time, it will be charged in accordance with the relevant hourly charge-out rates;
- The charge-out rates for Council officers and for mileage will apply to all matters listed in the Schedule so that:
 - if the fixed charge which has been paid in advance is greater by more than \$50.00 than the actual and reasonable costs incurred by the Council relating to that application, a refund will be given when those costs are finally assessed; and
 - if the actual and reasonable costs incurred by the Council relating to that application are inadequate to enable the Council to recover its actual and reasonable costs then additional charges calculated for staff time at the same rate will be payable (as well as any other items of additional charge which may have been incurred).

COMPLIANCE

| Description | 2021/22 fee or charge (\$) |
|--|---|
| Land Information Memorandum (LIM) | 300.00 |
| Administration Fee for refund on cancelled LIM (note where substantial work has been completed on the LIM a refund will not be given; where substantial work has not been completed, the LIM fee will be refunded minus the administration fee). | 50.00 |
| Animal and Dog Control Fees | |
| All Fees are set in accordance with the Dog Control Act 1996 and by Council Resolution. | |
| Urban Fee (for dogs in an urban area which comply with the provisions of Dog Control Act 1996) | 118.00 |
| Spayed or Neutered Dogs in the Urban Area | 90.00 |
| Selected Owner (Dog Control Policy) Dogs | 70.00 |
| Rural Dogs | 50.00 |
| Late registration fee | 50% of the fee that would have been payable if that dog had been registered on the first day of the registration year. |
| Dangerous Dogs registration fee | 150% of the fee that would apply if the dog were not classified as a Dangerous Dog. |
| Disability Assist Dog registration fee <i>Note: To be eligible, the dog must be certified as a disability assist dog in accordance with Schedule 5 of the Dog Control Act 1996.</i> | No charge |
| Replacement Registration Tag | 5.00 |
| Impounding (Poundage) Fees | |
| Seizure Fee (per dog seized) | 65.00 |
| First Impounding (registered dog) | 70.00 |
| First Impounding (unregistered dog) | 100.00 |
| Second Impounding | 138.00 |
| Third and subsequent impounding | 200.00 |
| Plus Sustenance fees - per day | 15.00 |
| Re-Homing Fee | Re-homing of unwanted/unclaimed dogs (unregistered) dogs will be the applicable registration fee and micro-chipping fee |
| The owner of an impounded dog that is not claimed or signed over to Council remains liable for all impounding and sustenance fees irrespective of the fate of the dog. | |
| Surrender/disposal fee (in addition to applicable impounding charges and sustenance) | 40.00 |
| Micro-chipping Fee | 25.00 |
| Consent to keep more than 2 dogs in the urban area. Provided that if more than one inspection is required prior to approval, a further fee of \$30.00 will apply per inspection. | 40.00 |
| Stock Poundage Fee - Excluding dogs | |
| First impounded animal | 110.00 |

| COMPLIANCE | |
|---|---|
| Description | 2021/22 fee or charge (\$) |
| Per animal thereafter (impounded at the same time as the first impounded animal) | 40.00 |
| Subsequent Impounding – within any 24 month period involving animals owned by the same person/organisation | 220.00 plus 40 per additional animal |
| Driving charges – leading, driving or conveying stock (pursuant to section 14 of the Impounding Act 1955) | 125.00 per hour per officer, plus mileage at local government rates, plus any other reasonable costs incurred, including the full costs of any after-hours response |
| Grazing (per day) – horses, cattle, mules, ass, deer, pigs | 8.00 |
| Grazing (per day) – sheep, goats, and any others | 2.00 plus costs of any hard/supplementary feeds i.e. hay, grain |
| Advertising costs (pursuant to the Impounding Act 1988) | Actual cost |

| ENVIRONMENTAL HEALTH AND ALCOHOL LICENSING | |
|--|--|
| Description | 2021/22 proposed fee or charge (\$) |
| Health Act Licence Fees | |
| Amusement Device Permits (Section 11 Amusement Device Regulations 1978) | |
| 1. First Device | 11.50 |
| 2. Each additional Device | 2.30 |
| Food Premises <i>Health (Registration of Premises) Regulations 1966</i> | |
| Low Risk Premises | 450.00 |
| High Risk Premises | 570.00 |
| Any additional inspections required due to non-compliance | 150.00 |
| Fees for Functions under the Food Act 2014 | |
| All administration and verification activities including annual verification, reporting, non-conformance visits and any activity not specified in the schedule below | 160.00 per hour |
| Fees applicable to Template Food Control Plans | |
| Application for new registration of Template Food Control Plan | 410.00 |
| Application for renewal of registration of Template Food Control Plan | 160.00 (plus hourly rate of 160 after the first hour) |
| Application for a significant amendment (section 45(3)) of registration of Template Food Control Plan, or move from Template Food Control Plan to National Programme | 160.00 (plus hourly rate of 160 after the first hour) |
| Application for a minor amendment (section 45(2)) of registration of Template Food Control Plan. <i>Note: Minor changes constitute changes to details such as contact information (email, phone, day to day manager, and postal address).</i> | No charge |
| Voluntary suspension of Template Food Control Plan | 85.00 (plus hourly rate of 160 after the first hour) |
| Fees applicable to National Programmes | |
| Application for new registration of premises under a National Programme | 410.00 |
| Application for renewal of registration of premises under a National Programme. | 110.00 (plus hourly rate of 160 after the first hour) |
| Application for significant amendment (section 81) of registration under a National Programme or move from National Programme to Template Food Control Plan during the registration year. | 160.00 |
| Application for a minor amendment of registration under a National Programme, such as a change in contact information, trading name. | No charge |
| Voluntary suspension of National Programme. | 85.00 (plus hourly rate of 160 after the first hour) |
| Issue of improvement notice, or review of an improvement notice. | 150.00 (plus hourly rate of 160 after the first hour) |
| Application for statement of compliance. | 150.00 (plus hourly rate of 160 after the first hour) |
| Copy of Food Control Plan folder and documents. | 25.00 |
| Cancelling an audit or verification within 24 hours of the scheduled date and time of | 100.00 |

| ENVIRONMENTAL HEALTH AND ALCOHOL LICENSING | |
|---|---|
| Description | 2021/22 proposed fee or charge (\$) |
| audit. | |
| Administration fee for refund on cancelled applications pursuant to the Food Act (note where substantial work has been completed on the application a refund will not be given, where substantial work has not been completed, the application fee will be refunded minus the administration fee). | 50.00 |
| Hawkers and Peddlers (Public Places Bylaw Clause 14) | |
| Hawkers and Peddlers <i>Note: Some applicants may be eligible for a fee waiver -to check for eligibility please enquire with WDC Customer Services.</i> | 60.00 |
| Itinerant Traders | 170.00 |
| Mobile Shops | 170.00 |
| Impounding of Stereo <i>Impounding Charges for Stereo (RMA 1991 sec 336). Note: Impounded stereo will be sold after six months if not claimed and impounding fees not paid.</i> | 180.00 |
| Licensing – Alcohol (Ref: Sale and Supply of Alcohol (Fees) Regulations 2013) | |
| New Licenses, Renewals and Variations | |
| Off/On/Club Application Fee – Very Low Risk | 368.00 |
| Off/On/Club Application Fee – Low Risk | 609.50 |
| Off/On/Club Application Fee – Medium Risk | 816.50 |
| Off/On/Club Application Fee – High Risk | 1,023.50 |
| Off/On/Club Application Fee – Very High Risk | 1,207.50 |
| Annual Fees | |
| Off/On/Club Application Fee – Very Low Risk | 161.00 |
| Off/On/Club Application Fee – Low Risk | 391.00 |
| Off/On/Club Application Fee – Medium Risk | 632.50 |
| Off/On/Club Application Fee – High Risk | 1,035.50 |
| Off/On/Club Application Fee – Very High Risk | 1,437.50 |
| Managers Certificate – New and Renewal | 316.25 |
| Temporary Authority | 296.70 |
| Special Licences | |
| Class 1 | 575.00 |
| Class 2 | 207.00 |
| Class 3 | 63 .25 |
| Administration fee for refund on cancelled sale and supply of alcohol applications (note where substantial work has been completed on the application a refund will not be given, where substantial work has not been completed, the application fee will be refunded minus the administration fee) | 50.00 |
| Licensing – Other | |
| Transfer of Certificates of Registration or Licence <i>Note: This covers transfer of certificates of registration or licence due to change in ownership of the business.</i> | 90.00 |
| Offensive Trades – Registration Fees | 240.00 |
| Saleyards – Registration Fees | 240.00 |
| Hairdressers – Registration Fees | 240.00 |
| Funeral Director – Registration Fees | 240.00 |
| Mortuary Premises – Registration Fees | 240.00 |
| Camping Grounds – Registration Fees | 240.00 |
| Skateboarding impounding fee | 60.00 |
| Application for Lease of Airspace | 100.00 |
| Lease of Airspace | Charge will be assessed on a site by site basis |
| Parking Infringement Fees | |
| Excess Parking – For parking on a road in breach of the provisions of Waitomo District Council’s Land Transport Bylaw 2015, in excess of a period fixed by the bylaw or otherwise where the excess is: | |
| Not more than 30 minutes | 12.00 |
| More than 30 minutes but not more than 1 hour | 15.00 |
| More than 1 hours but not more than 2 hours | 21.00 |
| More than 2 hours but not more than 4 hours | 30.00 |
| More than 4 hours but not more than 6 hours | 42.00 |
| More than 6 hours | 57.00 |
| Other Parking Offences | |
| Parking on designated bus stop | 40.00 |
| Parking on designated loading zone | 40.00 |

ENVIRONMENTAL HEALTH AND ALCOHOL LICENSING

| Description | 2021/22 proposed fee or charge (\$) |
|---|-------------------------------------|
| Parking on a footpath | 40.00 |
| Parking contrary to parking signage | 40.00 |
| Parking on ornamental verge | 40.00 |
| Parking within 1 m of a vehicle entrance | 40.00 |
| Parking on or within 6m of an intersection | 60.00 |
| Inconsiderate parking | 60.00 |
| Double parking | 60.00 |
| Parking on a yellow broken line | 60.00 |
| Parking in a designated space for disabled persons | 150.00 |
| Towage Fees | |
| Towage fees are additional to the above fines. | Actual Cost |
| Litter Infringement Fee | |
| Litter, of less than or equal to 1 litre, left in a public space, or on private land, without the occupier's consent – First Offence | 100.00 |
| Litter, of less than or equal to 1 litre, left in a public space, or on private land, without the occupier's consent – Second or Subsequent Offence within a Year | 400.00 |
| Litter, of more than 1 litre and less than or equal to 20 litres, left in a public space, or on private land, without the occupier's consent ¹ – First Offence | 150.00 |
| Litter, of more than 1 litre and less than or equal to 20 litres, left in a public space, or on private land, without the occupier's consent – Second or Subsequent Offence within a Year | 400.00 |
| Litter, of more than 20 litres and less than or equal to 120 litres, left in a public space, or on private land, without the occupier's consent ² – First Offence | 250.00 |
| Litter, of more than 20 litres and less than or equal to 120 litres, left in a public space, or on private land, without the occupier's consent – Second or Subsequent Offence within a Year | 400.00 |
| Litter, of more than 120 litres left in a public space, or on private land, without the occupier's consent – First Offence | 400.00 |
| Litter, of more than 120 litres left in a public space, or on private land, without the occupier's consent – Second or Subsequent Offence within a Year | 400.00 |
| Hazardous or offensive litter left in a public space, or on private land without the occupier's consent – First Offence | 400.00 |
| Hazardous ³ or offensive litter ⁴ left in a public space, or on private land without the occupier's consent – Second or Subsequent Offence within a Year | 400.00 |
| ¹ – 20 litres is the approximate maximum capacity of two standard supermarket bags in normal conditions | |
| ² – 120 litres is the approximate maximum capacity of a standard mobile garbage bin in normal conditions (for example the red lid 'wheelie bin' used for domestic refuse collection in the Waitomo area) | |
| ³ – Hazardous litter includes broken glass, barbed wire, jagged metal, medicines, hazardous waste etc | |
| ⁴ – Offensive waste includes rotting food, animal remains, faeces including discarded nappies etc | |

RESOURCE MANAGEMENT

| Description | 2021/22 fee or charge (\$) | |
|--|---|-------------------|
| General | | |
| Pre application | Pre application meeting | Actual staff time |
| Lodgment meeting | To lodge any consent | Actual staff time |
| Pre-hearing meeting | For any meeting or mediation held (s99) | Actual staff time |
| Deemed Boundary Activity (s87BA) | Consider and issue notice | Fixed 350.00 |
| Marginal or temporary rule breaches / exemptions(s87BB) | Consider and issue notice (if applicable) | Fixed 600.00 |
| <i>Note: please discuss this with Council's Planner prior to application</i> | | |
| Land use consents | | |
| Application or land use consent | All land use consents, except as otherwise provided below | Deposit 1,000.00 |
| Application or land use consent | Boundary dispensation (side yard only) | Deposit 600.00 |

| RESOURCE MANAGEMENT | | |
|---|--|----------------------------|
| Description | | 2021/22 fee or charge (\$) |
| Notified resource consents | | |
| Limited notified consent | Any resource consent application that requires limited notification | Deposit 6,500.00 |
| Notified consent | Any resource consent application that requires public notification | Deposit 10,000.00 |
| Subdivision Consents | | |
| Application for subdivision consent | Creating 9 lots or less where no road/reserves proposed | Deposit 2,500.00 |
| Application for subdivision consent | Creating 10 lots or more, or any subdivision where a road/reserve is proposed | Deposit 3,500.00 |
| Application for joint subdivision and land use consent | For any joint subdivision and land use consent application | Deposit 4,500.00 |
| Subdivision processes (post approval) | | |
| Section 223 certification | | 250.00 |
| Section 224C certification | | 250.00 |
| Section 241 | Cancellation/partial cancellation of amalgamation condition | Fixed 450.00 |
| Section 221 | Consent notice – preparation, authorisation, change or cancellation | Fixed 250.00 |
| Cross lease | Amendments to flats plans | Deposit 600.00 |
| Engineering | For inspections of any works for conditions, including checking engineering plans and any amendments | Actual staff time |
| Other resource management activities | | |
| Section 127 | Application to change or cancel condition(s) of consent (non-notified only, notified consents will be charged the relevant notification fee) | Deposit 1,000.00 |
| Section 125/126 | Applications for extensions of consent periods | Deposit 600.00 |
| Section 124 | Exercise of resource consent while applying for new consent | Deposit 1,500.00 |
| Section 128-132 | Review of consent conditions (non-notified only, notified consents will be charged the relevant notification fee) | Deposit 800.00 |
| Section 134 | Transfer of holders interest in a consent (fixed fee) | Deposit 150.00 |
| Section 139A | Existing use right determination | Deposit 2,000.00 |
| Section 138 | Application to surrender a resource consent | Deposit 500.00 |
| Section 139 | Application for Certificate of Compliance | Deposit 1,000.00 |
| Section 357 | Objection pursuant to sections 357(A) or (B) | Deposit 450.00 |
| NES | Confirmation of compliance with National Environmental Standard | Actual staff time |
| Other | Any application pursuant to the RMA not listed elsewhere | Deposit 1,500.00 |
| Designations | | |
| Public or limited notified | Notice of Requirement for Designation | Deposit 10,000.00 |
| Non-notified | Notice of Requirement for Designation | Deposit 5,000.00 |
| Sections 181, 182 | Requirement for alteration or removal/partial removal of designation | Deposit 1,500.00 |
| Section 184/184A | Application to determine designation lapsing | Deposit 2,500.00 |
| Section 180 | Transfer of rights and responsibilities for designations | Deposit 1,500.00 |
| Sections 177, 178 | Request to the requiring authority responsible for an earlier designation. Application to do anything which would prevent or hinder the public work or project | Deposit 600.00 |
| Section 176 | Application for outline plan | Deposit 650.00 |
| Section 176A (2) | Waiver of requirement for outline plan | Deposit 150.00 |
| Heritage orders | | |
| Sections 189/189A, 196, 177 | Requirement for a heritage order. Requirement for removal of heritage order. Request to requiring authority responsible for the earlier heritage order. | Deposit 1,500.00 |
| Plan Change application (to amend the District Plan) | | |
| 1st schedule | Processing, considering and determining a private plan change application. | Deposit 30,000.00 |
| Compliance and monitoring | | |
| General | Administration, review, correspondence. | Actual staff time |
| Inspections (excluding engineering) | To monitor progress with giving effect to any resource consent, and compliance with consent conditions. | 150 per inspection |
| Engineering | For any inspection required. | Actual staff time |
| Miscellaneous charges | | |
| Legal instruments | Search for easement documents, covenants, encumbrances, or any | Actual staff time + |

| RESOURCE MANAGEMENT | | |
|--|--|---|
| Description | | 2021/22 fee or charge (\$) |
| | other document registered on Certificates of Title. | LINZ costs |
| Affixing council's seal/authorising document | For administrative costs incurred in affixing council's seal and/or signature to any document where a charge is not otherwise listed. | Fixed 170.00 |
| Variation/cancellations | Variation or cancellation of any legal document/ instrument not otherwise listed. | Fixed 450.00 |
| Public notice | Costs associated with public notices. | Actual staff time + advertisement fees |
| Signs | Affixing signs on site. | Fixed 35.00 per sign |
| Delegated approvals | Staff decision on application, acting under delegated authority. | Actual staff time |
| Bonds – excluding engineering | Preparation, release and signing of any bond (excluding engineering). | Fixed 300.00 |
| Bonds - engineering | Preparation, release and signing of any bond - engineering (roading and servicing works). | Fixed 400.00 per sign |
| Consultants | The applicant will reimburse council for any fees paid by council to any consultants. | Actual consultant costs + actual costs |
| Noise control (for the return of equipment seized under the RMA) | For the return of equipment seized under the RMA. | Fixed 180.00 |
| Hearings | | |
| Attendance | A charge will be made for the costs of all staff and/ or consultants required to attend a hearing. | Actual staff/ consultant time |
| Hearing by commissioner(s) | Where independent commissioner(s) preside. | Actual costs |
| Hearings by commissioner(s) where requested pursuant to s100A of the RMA | 1. Where applicant requests (whether or not also requested by a submitter(s)) 2. Where requested by a submitter(s): (a) The applicant shall pay the amount WDC estimates it would cost for the applicant to be heard and decided if the request was not made. (b) The submitter(s) who made the request will pay equal shares of any amount by which the cost of the application being heard/decided exceeds the amount payable by the applicant (i.e. in (a) above). | Actual costs to be paid by applicant Actual costs As per 2(a) and (b) |
| Note: applies to applicants and Requiring Authorities | | |
| Hearing by Council | A charge will be made per councillor, including time spent on site visits. | 260.00 + 204.00 for each half hour or part |
| Postponement/withdrawal or cancellation | If the applicant fails to give a minimum of 5 working days written notice of a request for cancellation, withdrawal or postponement of a scheduled hearing. | Actual Costs |
| Venue | Hiring a venue for the hearing | Actual Costs |
| Request for information/supply of resource management documents | | |
| Providing information | Any request to provide information in respect of the District Plan or any consent. | Actual staff time |
| Providing copies | Copying information relating to consents and Council's functions under section 35 of RMA and the supply of any document. | Actual staff time + photocopying costs |
| Waitomo District Plan | Full printed copy of text and planning maps. | 150.00 per copy |
| Photocopying – charged as per Council's corporate rate | | |
| Officer's hourly charge out rates | | |
| General Manager – Strategy and Environment | | 190.00 per hour |
| Managers – any other | | 175.00 per hour |
| Principal / Senior Planner | | 175.00 per hour |
| Planner | | 165.00 per hour |
| Engineer | | 160.00 per hour |
| Technical staff – any other | | 160.00 per hour |
| Team Leader Monitoring and Compliance/ Officer | | 150.00 per hour |
| Administrator (any) and any other staff member not listed | | 95.00 per hour |
| Consultant | | Actual costs |
| Mileage | | |
| For each kilometre travelled | | 1.20 per km |
| Hazardous Activities and Industries List (HAIL) determinations | | |
| Investigation fee | | 150.00 |

Resource Management - explanatory notes

These fees and charges become operative on 1 July 2021 and will apply for all work carried out and decisions issued on or after 1 July 2021, irrespective of when the application was lodged with the Council.

Fixed charges

- The charges set out in this schedule are charges which are fixed pursuant to Section 36 of the Resource Management Act 1991 (RMA).

All such charges are stated inclusive of GST at 15%, however should the GST rate be amended, GST will be charged at the prevailing rate.

- All fixed charges are payable in full in advance. Pursuant to Section 36AAB (2) of the RMA, the Council will not perform the action or commence processing the application to which the charge relates until it has been so paid.

Note: Documentation or certificates will not be issued until payment of charges have been cleared.

Additional charges

Where a fixed charge is in any particular case inadequate to enable the Council to recover its actual and reasonable costs in respect of the matter concerned, the Council will require the applicant to pay an additional charge to the Council.

The following may also be included as additional charges:

- If it is necessary for the services of a consultant to be engaged by the Council (including their attendance at any hearing or meeting) then the consultant's fees will be charged in full to the applicant as an additional charge;
- If any legal fees are incurred by the Council in relation to legal advice obtained for any particular application, including any fees incurred if Council's solicitor is required to be present at any hearing, mediations or meetings, these fees will be charged in full to the applicant as an additional charge;
- If any Commissioner hearing fees and associated costs are incurred in considering and determining any particular application, these fees will be charged in full to the applicant as an additional charge.

Purpose

The purpose of each fixed charge and any additional charge is to recover the actual and reasonable costs incurred by the Council in receiving and processing applications and in issuing decisions and monitoring performance of conditions.

Charge out rates for council officers and mileage

Charge out rates for Council officers are set out in this schedule and:

- Are fixed charges;
- If reference is made in the schedule to actual staff time, it will be charged in accordance with the relevant hourly charge-out rates;
- The charge-out rates for Council officers and for mileage will apply to all matters listed in the Schedule so that:
 - if the fixed charge which has been paid in advance is greater by more than \$20.00 than the actual and reasonable costs incurred by the Council relating to that application, a refund will be given when those costs are finally assessed; and
 - if the actual and reasonable costs incurred by the Council relating to that application are inadequate to enable the Council to recover its actual and reasonable costs then additional charges calculated for staff time at the same rate will be payable (as well as any other items of additional charge which may have been incurred)

Remission of fees

Staff with delegated authority may decide to reduce any charges Section 36AAB(1) of the RMA.

| RECREATION AND PROPERTY | |
|---|--|
| Description | 2021/22 fee or charge (\$) |
| Cemeteries (Public Amenities Bylaw Clause 8) | |
| Te Kuiti Cemetery | |
| Plot Purchase (Berm and Lawn Cemetery) | |
| Adult | 1,612.00 |
| Child (under 12 years) | 678.00 |
| Ashes Plot | |
| Ashes Wall | 343.00 |
| Garden of Memories | 458.00 |
| RSA | 0.00 |
| Interment Fees Te Kuiti | |
| Adult | 1,238.00 |
| Child (under 12 years) | 643.00 |
| Ashes interment | 260.00 |
| Stillborn | 138.00 |
| Rural Cemeteries: Piopio, Mokau, Te Waitere and Aria | |
| Plot Purchase | |
| Adult | 1,196.00 |
| Child (under 12 years) | 500.00 |
| Ashes Plot | 208.00 |
| Interment Fees | |
| Adult | 1,320.00 |
| Child (under 12 years) | 653.00 |
| Ashes interment | 364.00 |
| Stillborn | 204.00 |
| Sundry (for all cemeteries in the District) | |
| Extra for breaking concrete | 163.00 |
| Additional depth | 228.00 |
| Extra Saturday | 218.00 |
| Extra Public Holiday | 436.00 |
| Fixing of Plaque | 163.00 |
| Disinterment Fees (all Cemeteries) | |
| An estimate will be provided to customer, actual cost will be charged | |
| Burial | Actual Cost Plus 10% Administration |
| Ashes | Actual Cost Plus 10% Administration |
| Non-Residents (out of district burials) | |
| | Add 60% to plot purchase |
| Research Fees | |
| | 60 .00 |
| Hall Hire – Les Munro Centre | |
| Total complex | |
| Full day (8am – 8am) | 867.00 |
| Day hire (8am – 5pm) | 612.00 |
| Weekend rate (5pm Friday – 5pm Sunday) | 1,632.00 |
| Funeral rate | 306.00 |
| <i>Includes hire of crockery and PA system if required</i> | |
| Foyer | |
| Foyer – hourly rate | 36.00 |
| Supper Room | |
| Full day (8am – 8am) | 469.00 |
| Day hire (8am – 5pm) | 306.00 |
| Hourly rate | 46.00 |
| Weekend rate (5pm Friday – 5pm Sunday) | 800.00 |
| Other (per hire) | |
| PA System | 133.00 |
| Crockery (200 piece setting) | 148.00 |
| Grand Piano Hire (per day) | 143.00 |
| Cancellation Fee (within 14 days of event) | 50% of hire fee |
| Cancellation Fee (within 15 to 60 days of event) | 10% of hire fee |
| Booking Deposit | 10% of hire fee |
| Bond | The greater of 500.00 or 50% of hire fee |
| <i>Community Groups may be eligible for a subsidy for hall hireage. To check for eligibility please enquire with WDC Customer Services.</i> | |

| RECREATION AND PROPERTY | |
|---|---|
| Description | 2021/22 fee or charge (\$) |
| Community Halls | |
| Piopio Hall | |
| Complex hire | |
| Full day (8am – 8am) | 210.00 |
| Hourly rate | 37.00 |
| PA system | 67.00 |
| Bond – four hours or more and for catered events | 100.00 |
| Te Kuiti Railway Station Buildings 1 and 3 | |
| Day hire (8am – 5pm) | 127.00 |
| Hourly rate | 30.00 |
| Bond - four hours or more and for catered events | 100.00 |
| <i>Community Groups may be eligible for a subsidy for hall hireage. To check for eligibility please enquire with WDC Customer Services.</i> | |
| Elderly Persons Housing - Tenancy arrangement | |
| Small single bedroom - per week | 120.00 |
| Large single bedroom - per week | 130.00 |
| Bedsit - per week | 110.00 |
| Parks and Reserves | |
| Commercial Users Only – All Parks | |
| Ground Hire (per day) | 330.00 |
| Bond | To be determined on hire but no less than 500. |
| Application fee for an Activity Requiring Authorisation pursuant to the Reserve Management Plan | 150.00 |
| Application fee for a variation to an existing Activity Requiring Authorisation pursuant to the Reserve Management Plan | 150.00 |
| District Aquatic Centre | |
| Adult | 4.50 |
| Adult swimmer with an under 5 | 3.00 |
| Seniors | 3.00 |
| Disability/health (green script of letter from health professional required) | 2.00 |
| Child | 2.00 |
| Students | 3.00 |
| Under 5's | 0 |
| Spectators | 1.00 |
| Learn to Swim Classes (per lesson) | 12.00 |
| Hire of whole complex (per hour) under 50 swimmers | 100.00 per hour + 30.00 for lifeguard per hour |
| Hire of whole complex (per hour) over 50 swimmers | 100.00 per hour + 30.00 per lifeguard per hour e.g. 300 people would require 6 lifeguards |
| Lane Hire (per lane per hour) | 16.00 |
| Lane Hire for Swimming Club (per lane per hour) | 12.00 |
| Schools Base Fee (per hour) | 35.00 per hour + 30.00 per lifeguard per hour |
| BBQ Hire (per hour) | 30.00 per hour + a refundable cleaning bond of 20.00 |
| Te Kuiti Aerodrome | |
| Visiting Aircraft Landing Fee | 10.00 |
| Touch and go First | 10.00 |
| Annual Plane Storage (casual) | 500.00 |
| Ground lease fees (annual) | As per market rate |
| Banner Poles | |
| Hireage of Banner Space (max of 4 weeks) per week | 10.00 |
| Installation and Removal (minimum then at cost plus 10%) | 150.00 |

COMMUNITY AND PARTNERSHIPS

| Description | 2021/22 fee or charge (\$) |
|---|----------------------------|
| Waitomo District Library | |
| Scanning (per request) | 0.50 |
| Binding documents | 5.00 |
| Membership Card (initial) | No charge |
| Temporary membership bond | 20.00 |
| Lost Membership Card replacement | 5.00 |
| Jigsaw Puzzles (21 days) | 2.00 |
| Children's Wooden Puzzles (21 days) | No charge |
| Rental Talking Books | 1.50 |
| Rentals (Fiction) – Books up to 4 years old (Rental 21 Days) | 0.50 |
| Rentals (Fiction) – Books over 4 years old (Rental 21 Days) | No charge |
| Overdues – (per day per book) | 0.30 |
| Overdues – Large print titles | No Charge |
| Overdues - Children's books (per day per book) | No charge |
| Bestseller Collection - 14 day hire | 5.00 |
| Overdues – Bestseller Collection (per day per book) | 1.00 |
| Classic DVDs - 1 week hire | 1.00 |
| DVDs - 1 week hire | 4.00 |
| Best Seller DVDs - 3 day hire | 5.00 |
| Electronic Games - 1 week hire | 8.00 |
| Over dues - All DVDs and Games (per day, per item) | 1.20 |
| Magazines - 1 week hire | 1.50 |
| Lost or Damaged Items | Replacement Cost Plus 7.00 |
| Requests to other Libraries (per item) where reciprocal agreement exists | 5.50 |
| Requests to other Libraries (per item) where no reciprocal agreement exists | 24.00 |
| International Requests to other Libraries (per item) | 50.00 |
| Aotearoa Peoples Network (APNK) internet/computer charges | No Charge |
| Items requests/hold, per request | 1.20 |
| Annual Non-Resident Fee (excluding Ōtorohanga District) | 45.00 |
| Sale of Books | 0.80 |
| Sale of Books - Fill a Bag | 3.00 |
| Books by Mail - postage fee (per item) | 5.50 |
| Library Bags | 5.50 |
| Kit Collection (3 Days) | 5.50 |
| Kit Collection (1 week) | 10.00 |
| Overdues - Kit Collection per day | 1.00 |
| Covering Books (Small) | 5.00 |
| Covering Books (Large) | 6.00 |

CORPORATE SERVICES

| Description | 2021/22 fee or charge (\$) |
|---|----------------------------|
| Official Information | |
| Handling of enquiries - charge per half hour plus actual and reasonable costs (first hour free of charge) | 38.00 |
| Supply of property records (Hardcopy property files accessed by a customer) | 10.00 |
| Record of Title | 30.00 |
| GIS System – Generating and Printing of Maps/ Plans | |
| A4 (Plan) | 0.30 |
| A4 (Aerial) | 0.50 |
| A3 (Plan) | 1.00 |
| A3 (Aerial) | 1.90 |
| A2 Plotter (plan) | 4.75 |
| A2 Plotter (aerial) | 10.00 |
| A1 Plotter (plan) | 7.75 |
| A1 Plotter (aerial) | 12.00 |
| A0 Plotter (plan) | 14.75 |
| A0 Plotter (aerial) | 18.50 |
| Creation of non-standard maps / plans (cost is per half hour plus printing fees) | 38.00 |
| Supply of data in digital form by email (cost is per half hour) | 38.00 |
| Property number, allocation only (urban and rural RAPID number) | No charge |
| Photocopying | |

CORPORATE SERVICES

| Description | 2021/22 fee or charge (\$) |
|--|----------------------------|
| A4 - Black and White, single sided | 0.20 |
| A4 - Black and White, double sided | 0.30 |
| A4 - Colour, single sided | 0.30 |
| A4 - Colour, double sided | 0.50 |
| A3 - Black and White, single sided | 0.40 |
| A3 - Black and White, double sided | 0.70 |
| A3 - Colour, single sided | 1.00 |
| A3 - Colour, double sided | 1.90 |
| Laminating | |
| A4, per page | 3.00 |
| A3, per page | 6.00 |
| Postage and Courier | |
| E20 courier bag (A5) | 7.00 |
| E40 courier bag (A4) | 11.00 |
| E60 courier bag (A3) | 17.00 |
| Email and digital | |
| Supply of data in digital format by email. Includes producing a document by computer and sending via email to customer. (per half hour plus actual and reasonable costs) | 38.00 |
| Supply of information regarding Rating Information Database to commercial entities (per hour plus actual and reasonable costs – minimum charge one hour) | 38.00 |
| Fax Service | |
| National – First sheet | 3.60 |
| National - Second and subsequent sheet | 1.10 |
| International – First Sheet | 6.10 |
| International - Second and subsequent sheet | 1.10 |
| Receiving (per sheet) | 1.00 |

ASSETS

| Description | 2021/22 fee or charge (\$) |
|---|----------------------------|
| Roading | |
| Road Closure Application Fee <i>Fee includes administration and the cost of one advertisement; two adverts are required. Council will cover the cost of one advertisement</i> | 516.00 |
| Entrance way Inspection | 240.00 |
| Annual License to Occupy a Roothing Reserve | Minimum of 250.00 |
| Application fee to process a License to Occupy a Roothing Reserve | 114.00 |
| Road Damage Deposit | |
| Bond (deposit refundable) | 5,694.00 |
| Road Opening Notice | 199.00 |
| Road Encroachment | 240.00 |
| Rapid Number | |
| New | 160.00 |
| Replacement | 80.00 |
| Overweight | |
| Overweight Permit | 244.00 |
| Overweight Permit Renewal | 200.00 |
| No Spray Zone Application | 240.00 |
| Roothing Information | |
| Land Information Request | 67.00 |
| Engineering Consent | 78.00 |
| High Productivity Motor Vehicle (HPMV) Permit | |
| HPMV Permit | 350.00 |
| HPMV Permit up to 10 identically configured HPVM vehicles, belonging to the same company | 350.00 |
| HPMV Permit Renewal | 200.00 |
| Sewerage Extraction, Treatment and Disposal | |
| Administration fee for new connections | 228.00 |
| Connection (Te Kuiti, Te Waitere - All Council supplies excluding Piopio) <i>This fee covers the cost associated with accessing Council's infrastructure and are applicable irrespective of existing infrastructure.</i> | 2,049.70 |
| Connection (Maniaiti/Benneydale) <i>This fee covers the cost associated with accessing Council's infrastructure and are applicable irrespective of existing infrastructure.</i> | 2049.70 |

| ASSETS | |
|--|---|
| Description | 2021/22 fee or charge (\$) |
| Disconnection | 226.60 |
| Piopio Wastewater | |
| Connection involving retrofitting of an existing approved septic tank | 10,170.00 |
| Connection (including new septic tank) | 20,125.00 |
| Trade Waste | |
| Administrative Charges | |
| Required Trade Waste Application Fee | 160.70 |
| Non-compliance Re-inspection Fee | 123.60 |
| Annual Trade Waste Consent Charges | |
| Exempt Trade Waste Licence | 121.54 |
| Permitted Trade Waste Licence | 241.02 |
| Conditional Trade Waste licence (includes disposal from cleaning of separator unit x2 per annum) | 677.74 |
| Tankered Trade Waste Charges | |
| Receipt treatment and disposal of liquid trade wastes per m3 (1,000 litres) at Te Kuiti Waste Water Treatment Plant: | |
| Septage disposal from within Waitomo District per m3 (1,000 litres) <i>Septage is septic tank waste including partially treated sludge that accumulates in a septic tank</i> | 244.11 |
| Greywater per m3 (1,000 litres) | 37.60 |
| Grease Trap waste per m3 (1,000 litres) | 257.50 |
| All out of Waitomo District tankered waste per m3 (1,000 litres) casual users <i>Note: Tankered trade waste compromising a mixed waste load will be charged at the higher rate</i> | 303.85 |
| Stormwater | |
| Connection This fee covers the cost associated with accessing Council's infrastructure and are applicable irrespective of existing infrastructure. | 3,176.52 |
| Kerb Connection | 1,133 |
| Water Supply (Water Services Bylaw 2015) | |
| Bulk Water take (tankers/hydrant etc) Cost per m ³ | 12.00 |
| Administration fee | 228.00 |
| Connection Fee Te Kuiti, Piopio, Mokau (All council supplies) <i>This fee covers the cost associated with accessing Council's infrastructure and are applicable irrespective if a connection has already been laid.</i> | 2,008.50 |
| Connection Fee Maniaiti/Benneydale (All council supplies) <i>This fee covers the cost associated with accessing Council's infrastructure and are applicable irrespective if a connection has already been laid.</i> | 2,008.50 |
| Disconnection Fee | 515.00 |
| Testing Meters Fee | |
| Domestic 15 mm and 20 mm | 442.90 |
| 40 mm large connection | 525.30 |
| 50 mm and 100 mm bulk | 808.55 |
| Reconnection | 515.00 |
| Water Permit (standpipe) Hire | 216.30 |
| Water Take Application Fee | 160.68 |
| Toby/ Valve locates | 144.20 |
| Water Meter Reading Fee 10% administrative costs | |
| • Te Kuiti | 113.00 |
| • Mokau | 195.00 |
| • Maniaiti/Benneydale | 132.00 |
| • Piopio | 116.00 |
| Other Charges | |
| For identification of underground services or any other operation deemed to differ from the normal fees and charges line item | Cost Recovery Basis Plus 10% administrative costs |
| Solid Waste Management | |
| Kerbside Collection | |
| Purchase of WDC Rubbish Bags - Residents (each) | 3.80 |
| Landfill and Transfer stations | |
| Waitomo District Landfill | |
| <i>(Note: most charges are per 1 tonne (1,000kgs). There is no charge to dispose of official WDC Refuse Bags at Landfill)</i> | |
| Purchase of Recycle Bin (Green Bin, each) | 15.00 |
| General Refuse | |

| ASSETS | |
|---|----------------------------|
| Description | 2021/22 fee or charge (\$) |
| General Refuse (per tonne), applicable after first 10kg (see below) | 260.00 |
| General refuse minimum charge (under 10kg) | 5.00 |
| Green Waste | |
| Green Waste (per tonne) | 166.00 |
| Special Refuse | |
| Concrete and Bricks (per tonne) | 85.00 |
| Concrete, Second Grade (per tonne) | 38.00 |
| Fibreglass (per tonne) | 267.00 |
| Bitumen (per tonne) | 58.00 |
| Clean Fill (per tonne) | 43.00 |
| Clay (per tonne) | 33.00 |
| Whiteware – each | 21.00 |
| Television - each | 21.00 |
| Computer - each | 19.00 |
| Toaster/ kettle/ video recorders | 8.00 |
| Oil, paint – per litre | 6.00 |
| Lead Cell Batteries (each) | 32.00 |
| Gas Cylinders (each) | 15.00 |
| Car Bodies (clean) | 109.00 |
| Car Bodies (as is) | 177.00 |
| Metal (scrap only, per tonne) | 92.00 |
| Polystyrene (per tonne) | 1,318.00 |
| Sand (white, per tonne) | 71.00 |
| Scrap steel (per tonne) | 55.00 |
| Road Sweeping (per tonne) | 71.00 |
| Timber Waste (per tonne) | 152.00 |
| Burial (per unit) | 67.00 |
| Tyres | |
| Car | 16.00 |
| 4x4 | 21.00 |
| Light Truck | 21.00 |
| Truck | 25.00 |
| Tractor | 62.00 |
| Tyre removal from rim | 29.00 |
| Shredded tyres (per tonne) | 240.00 |
| Contaminated Soils | 300.00 |
| Contaminated Waste | 340.00 |
| Bulk Liquid Wastes will not be accepted | |
| Rural Transfer Stations <i>Charges are per refuse item: Van (each). If the amount of general refuse is over and above the standard item, additional charges will be applied.</i> | |
| General Refuse | |
| Disposal of Unofficial rubbish bags - (if the size of the unofficial bag used is similar or smaller than WDC rubbish bag) | 3.80 |
| Larger bags will be assessed pro rata (based on the size of the WDC official bag with the maximum cost being:\$12 | 12.00 |
| Wheelie Bin | 33.00 |
| Car boot | 36.00 |
| Van | 63.00 |
| Ute | 71.00 |
| Trailer | 71.00 |
| Special Refuse (E .g. Whiteware) | 21.00 |
| Televisions – each | 21.00 |
| Computer – each | 19.00 |
| Toaster/ kettle/ video recorders | 8.00 |
| Landscape Supplies | |
| Riverstone (per tonne) | |
| Riverstone 6mm Pea Metal | 105.00 |
| Riverstone 10mm Rolys | 111.00 |
| Riverstone 19mm Rolys | 111.00 |
| Riverstone 6-25mm Rolys | 111.00 |
| Riverstone 25-65mm Rolys | 121.00 |
| Riverstone 65-200mm Rolys | 135.00 |
| Riverstone 200-400mm Rolys | 161.00 |
| Riverstone Medium Boulders | 288.00 |

| ASSETS | |
|---------------------------------------|----------------------------|
| Description | 2021/22 fee or charge (\$) |
| Riverstone Large Boulders | 367.00 |
| Riverstone Pit Sand | 87.00 |
| Riverstone Builder Mix | 121.00 |
| Riverstone Drainage Stone 25-65mm | 105.00 |
| Mulch (per tonne) | |
| Garden Mulch 2nd Quality unscreened | 88.00 |
| Limestone (per tonne) | |
| Limestone Fines (cream colour) | 42.00 |
| Limestone Chip (cream colour) 2-6mm | 54.00 |
| Limestone Chip (cream colour) 6-15mm | 137.00 |
| Limestone Chip (white colour) 6-16mm | 154.00 |
| Limestone Chip (cream colour) 15-25mm | 137.00 |
| Limestone Aggregate Gap 25 | 65.00 |
| Limestone Aggregate Gap 50 | 70.00 |
| Limestone Aggregate Gap 100 | 47.00 |
| Limestone Drainage Stone 25-50mm size | 76.00 |

| | |
|---|--|
| Document No: A532406 | |
| Report To: Council | |
|  | Meeting Date: 29 June 2021 Subject: Motion to Exclude the Public for the Consideration of Council Business |

Purpose

- 1.1 The purpose of this business paper is to enable Council to consider whether or not the public should be excluded from the consideration of Council business.
- 1.2 Council may choose whether or not to consider any of the items listed below in the public or public excluded portion of the meeting.

Commentary

- 2.1 Section 48 of the Local Government Official Information and Meetings Act 1987 gives the right, by resolution, to exclude the public from the whole or any part of the proceedings of any meeting, only on one or more of the grounds contained within that Section.

Suggested Resolutions

- 1 The public be excluded from the following part of the proceedings of this meeting.
- 2 The general subject of each matter to be considered while the public is excluded and the reason for passing this resolution in relation to each matter, as specified by Section 48(1) of the Local Government Official Information and Meetings Act 1987 are as follows:

| General Subject of each matter to be considered | Reason for passing this resolution in relation to each matter | Section 48(1) grounds for the passing of this resolution |
|---|--|--|
| 1. Deputation: Waitomo Backpackers Ltd | Section 7(2)(a) – To protect the privacy of natural persons, including that of deceased natural persons; or | Section 48(1)(a)(i) |
| 2. Waitomo Backpackers Ltd | Section 7(2)(a) – To protect the privacy of natural persons, including that of deceased natural persons; or | Section 48(1)(a)(i) |

| General Subject of each matter to be considered | Reason for passing this resolution in relation to each matter | Section 48(1) grounds for the passing of this resolution |
|---|--|--|
| 3. Verbal Progress Report: Investment Oversight Working Party | Section 7(2)(i) – To enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations); | Section 48(1)(a)(i) |

- 3 Council agree the following staff, having relevant knowledge to assist in the consideration of the items of business to be public excluded, remain in attendance to assist the Committee with its decision making:

| Staff Member | Reason for Remaining in Attendance |
|------------------------------------|------------------------------------|
| General Manager – Business Support | Portfolio Holder |
| Manager – Governance Support | Committee Secretary |

- 4 This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by Section 6 or Section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in the public.



MICHELLE HIGGIE
MANAGER – GOVERNANCE SUPPORT