

## Finance Committee Agenda

**Date:** Thursday, 22 May, 2025

**Time:** 1:30 pm

**Location:** Civic Centre, Te Iwitahi, 9 Rust Avenue

**Elected Members:** Cr Paul Yovich (Chairperson)  
Cr Phil Halse (Deputy Chairperson)  
His Worship the Mayor Vince Cocurullo  
Cr Ken Couper  
Cr Deborah Harding  
Cr Patrick Holmes  
Cr Simon Reid

For any queries regarding this meeting please contact the Whangarei District Council on (09) 430-4200.

<b>1. Declarations of Interest / Take Whaipānga</b>	
<b>2. Apologies / Kore Tae Mai</b>	
<b>3. Confirmation of Minutes of Previous Finance Committee Meeting / Whakatau Meneti</b>	
3.1 Minutes Finance Committee meeting held on 29 April 2025	7
<b>4. Information Reports / Ngā Pūrongo Kōrero</b>	
4.1 Financial Report for the 10 months ending 30 April 2025	11
4.2 Capital Projects Report for the 10 Months Ending 30 April 2025	41
4.3 Operations Report - Corporate Group - May 2025	55
<b>5. Public Excluded Business / Rāhui Tangata</b>	
5.1 Commercial Property - April Update	
<b>6. Closure of Meeting / Te katinga o te Hui</b>	

## ***Finance Committee – Terms of Reference***

### **Membership**

<b>Chairperson</b>	Councillor Paul Yovich
<b>Deputy Chairperson</b>	Councillor Phil Halse
<b>Members</b>	His Worship the Mayor Vince Cocurullo Councillors Ken Couper, Deborah Harding, Patrick Holmes and Simon Reid
<b>Meetings</b>	Monthly
<b>Quorum</b>	4

### **Purpose**

To ensure than Council finances and other corporate support functions are well managed.  
 Management of disposal and purchase of individual properties within Council's commercial property portfolio.

### **Key responsibilities**

- Manage the budget process including the co-ordination and preparation of budgets and financial statements for the Annual Plan and Long-Term Plan.
- Preparation of the financial component of Council's Annual Report.
- Operational reporting for the Corporate Group within Council.
- Operational accountability of performance including:
  - Health and Safety
  - Regular reporting on service delivery
  - Compliance
  - Sustainability
  - Finance
- Procurement – general procurement relating to the areas of business of this committee, within delegations.
- Shared Services – investigate opportunities for shared services for recommendation to council.

- Council's commercial property portfolio, including:
  - The purchase and disposal of commercial properties specifically identified in the Long Term Plan
  - The purchase and disposal of commercial properties as authorised by Council, where these are not specifically identified in the Long Term Plan.
  - Recommendations to Council for the purchase and disposal of any other commercial properties.
- Council Controlled Organisations (CCOs) – monitoring the financial and non-financial performance of CCOs whose functions would otherwise fall under the scope of this committee. Includes trading CCOs (CCTOs) and those CCOs exempted under the LGA. Responsibilities include:
  - advising on the content of annual Statement of Expectations to CCOs
  - monitoring against the Statement of Intent
  - for exempted CCOs, monitoring and reporting as agreed between Council and the organisation
  - quarterly reporting on performance

**CCO accountable to this committee:**

- Local Government Funding Agency (LGFA)  
*\*Statement of Intent agreement to council*

**Delegations**

- (i) All powers necessary to perform the committee's responsibilities, including:
  - (a) Approval of expenditure of less than \$5 million plus GST.
  - (b) Purchase and disposal of commercial properties as identified above and within the budget limits identified in the Long Term Plan.
  - (c) Establishment of working parties or steering groups.

**The Committee does not have:**

- I. The power to establish sub-committees.
- II. The powers Council is expressly prohibited from delegating as outlined in Clause 32(1)(a)-(h) of Schedule 7 of the Local Government Act 2002; being:
  - the power to make a rate
  - the power to make a bylaw
  - the power to borrow money, or purchase or dispose of assets, other than in accordance with the long-term plan

- the power to adopt a long-term plan, annual plan or annual report
- the power to appoint a chief executive the power to adopt policies required to be adopted and consulted on under the Local Government 2002 in association with the long-term plan or developed for the purpose of the local governance statement
- the power to adopt a remuneration and employment policy.



## Finance Committee Meeting Minutes

**Date:** Tuesday, 29 April, 2025  
**Time:** 1:30 p.m.  
**Location:** Civic Centre, Te Iwitahi, 9 Rust Avenue

**In Attendance**  
 Cr Paul Yovich (Chairperson)  
 His Worship the Mayor Vince Cocurullo  
 Cr Ken Couper  
 Cr Deborah Harding  
 Cr Patrick Holmes  
 Cr Simon Reid

**Also in Attendance** Cr Nicholas Connop

**Not in Attendance** Cr Phil Halse (Deputy Chairperson)

**Scribe** D.Garner (Democracy Adviser)

### 1. **Declarations of Interest / Take Whaipānga**

No interests were declared.

### 2. **Apologies / Kore Tae Mai**

Cr Phil Halse (absent on Council Business).

**Moved By** Cr Paul Yovich

**Seconded By** Cr Patrick Holmes

That the apology be sustained.

**Carried**

### 3. **Confirmation of Minutes of Previous Finance Committee Meeting / Whakatau Meneti**

#### 3.1 **Minutes Finance Committee meeting held on 5 March 2025**

**Moved By** Cr Paul Yovich

**Seconded By** Cr Simon Reid

That the minutes of the Finance Committee meeting held Wednesday 5 March 2025, having been circulated be taken as read and now

confirmed and adopted as a true and correct record of proceedings of that meeting.

**Carried**

*Cr Nicholas Connop joined the meeting at 1:32pm.*

#### **4. Information Reports / Ngā Pūrongo Kōrero**

##### **4.1 Local Government Funding Agency – Half Yearly Report to 31 December 2024**

**Moved By** Cr Deborah Harding

**Seconded By** Cr Patrick Holmes

That the Finance Committee notes the Local Government Funding Agency half yearly report to 31 December 2024.

**Carried**

*His Worship the Mayor joined the meeting at 1:35pm during Item 4.1.*

##### **4.2 Local Government Funding Agency – Draft Statement of Intent 2025-28**

**Moved By** Cr Paul Yovich

**Seconded By** His Worship the Mayor

That the Finance Committee:

1. Notes the Local Government Funding Agency Draft Statement of Intent 2025-28.
2. Authorises the Department Manager - Finance to provide feedback on behalf of Council.

**Carried**

##### **4.3 Financial Report for the 9 months ending 31 March 2025**

**Moved By** His Worship the Mayor

**Seconded By** Cr Simon Reid

That the Committee notes the operating results for the nine months ending 31 March 2025.

**Carried**



#### **4.4 Capital Projects Report for the 9 months ending 31 March 2025**

**Moved By** Cr Paul Yovich

**Seconded By** His Worship the Mayor

That the Committee notes the Capital Projects Report for the period ending 31 March 2025.

**Carried**

#### **4.5 Operations Report - Corporate Group - April 2025**

**Moved By** Cr Paul Yovich

**Seconded By** Cr Simon Reid

That the Finance Committee notes the Corporate Group operations report for April 2025 which contains statistics up to 31 March 2025.

**Carried**

*Cr Phil Halse joined the meeting at 2:03pm during Item 4.5.*

#### **5. Public Excluded Business / Rāhui Tangata**

No business was held in public excluded.

#### **6. Closure of Meeting / Te katinga o te Hui**

The meeting concluded at 2:05pm.

Confirmed this 22<sup>nd</sup> day of May 2025

Cr Paul Yovich (Chairperson)



## 4.1 Financial Report for the 10 months ending 30 April 2025

**Meeting:** Finance Committee  
**Date of meeting:** 22 May 2025  
**Reporting officer:** Alan Adcock (General Manager – Corporate /CFO)

### 1 Purpose / Te Kaupapa

To provide the operating results for the ten months ending 30 April 2025.

### 2 Recommendation / Whakataunga

That the Committee notes the operating results for the ten months ending 30 April 2025.

### 3 Background / Horopaki

#### 3.1 Operating Result

##### Year to date

The net position from operations is a year-to-date favourable variance of \$3.7 million. This is mainly due to a \$3.0 million budgeted grant to Hihiaua not paid yet. The District Development team continue to work with the Trust, which has redefined the scope of work and are now working through the final designs for Stage Two. It is therefore unlikely that any funds will be paid to the Trust prior to year end. The expectation is that funds will be released over the 2025-26 and 2026-27 financial years as the milestones within the funding agreement are achieved. Next month's forecast will be updated to reflect this, as well as the 2025-26 Annual Plan budget, noting this will place additional pressure on our Balanced Budget position.

Once non-operating items are included, the overall year-to-date position is a surplus of \$2.7 million, compared to a budgeted surplus of \$19.2 million, resulting in an unfavourable variance of \$16.5 million.

Key year-to-date variances include:

- Minimal vested asset income has been recorded in the first nine months of the year, showing an unfavourable variance of \$7.3m. This is a non-cash item dependent on when assets are vested to Council. Lower vested asset income than budget is expected to continue through to year end.
- Other Capital contributions are generally phased in accordance with the capital projects to which they relate. The receipt of this revenue will depend on satisfying milestones included within the underlying funding agreements. This can create variances between the phased budget and the year-to-date actuals. Total capital income is \$11.6m

unfavourable compared to year-to date budget. This is the main contributor to the higher debt position.

- Other timing differences can also occur when the phased budget differs to the actual costs incurred. The full year forecast provides a more accurate view of anticipated results for the year.

## Forecast

The forecast net surplus for the financial year ending 30 June 2025 is \$3.4 million compared to the budgeted surplus of \$25.6 million resulting in an unfavourable variance of \$22.2 million. These results are based on forecast figures provided by budget managers in March 2025. Forecasting was not completed in April due to staff on leave with school holidays and the Easter and Anzac Day weekends. The next and final forecast for the year will be done in May. The following text and variance commentary remains unchanged from the March financial report.

This month's forecast result shows an unfavourable operational variance against budget of \$2.5 million (February forecast: \$4.1 million). Significant changes have been made within the transportation forecast this month. These changes impact both revenue and expenses, however resulting in minimal change to the overall net forecast position. These changes have arisen due to two key factors:

- Unbudgeted spend and associated subsidy revenue for emergency works has reduced in this month's forecast. Some of this work is expected to continue into the 2025-26 financial year. (Council approved unbudgeted spend of \$2.6m for the Council share of storm damage repair across years 2024-27 in Dec 2024.)
- Ongoing work is required to better align processes and reporting used for NZTA claim purposes, with the information required for Council's financial reporting, budgeting and analysis. Process improvements will continue throughout the coming months to provide a more robust approach with increased transparency and monitoring.

The unfavourable variance for capital income (excluding non-cash items) has increased to \$10.1 million (Feb: \$8.7m). This variance is largely due to the reduced capital funding from NZTA, as well as anticipated timing of external revenue for the Springs Flat project (the majority of which is now expected to be received next financial year) and the Morningside Flood relief project.

The forecast for vested asset income has been reduced to \$3.0 million, compared to a budget of \$11.0 million. There has been low activity up until March and with this trend expecting to continue, the forecast has been reduced. This is a non-cash item to account for the value of any assets vested to Council.

## Key full year forecast variances by activity include:

Details	Variance to budget	Explanation
<b>Operating Income – \$1.5m favourable</b>		
<b>Transportation \$1.2m favourable</b>		
Roading department	\$1.2m	Increased NZTA subsidies for emergency works

<b>Solid Waste \$321k favourable</b>		
Recycling	\$438k	Miscellaneous income
Refuse and transfer station	(\$117k)	User fees & charges
<b>Community Facilities and Services \$451k favourable</b>		
Community development	\$296k	Other revenue
<b>Planning &amp; Regulatory \$77k favourable</b>		
Building control	(\$1.0m)	Inspections
RMA Consents	\$500k	User fees & charges
Health & bylaws	\$727k	Dog control, parking enforcement & WOF/rego infringements
<b>Support Services (\$545k) unfavourable</b>		
Revenue department	(\$747k)	Rates received
Business support	(\$237k)	Rent received
Treasury	\$466k	Interest received
<b>Other Expenses - (\$6.9m) unfavourable.</b>		
(Includes an overspend of \$3.5m other expenses, unbudgeted loss on disposal of assets of \$3.6m and an underspend of opex on projects of \$0.2m). Key variances as follows:		
<b>Transportation (\$2.1m) unfavourable</b>		
Emergency works	(\$2.0m)	Maintenance contracts & professional fees (due to increased subsidy)
Other cost centres	(\$557k)	Various expenses
Opex on projects	\$481k	External contractor payments
<b>Parks &amp; Recreation (\$835k) unfavourable</b>		
Opex on projects	(\$800k)	External contractor payments
Loss on disposal of assets	(\$300k)	Non-cash loss on assets disposed
Public toilets	(\$263k)	Maintenance contracts and other expenses
Parks grants	\$551k	Community grants
<b>Water (\$2.6m) unfavourable</b>		
Other cost centres	(\$296k)	Various expenses
Opex on projects	(\$589k)	External contractors & professional fees
Loss on disposal of assets	(\$1.8m)	Non-cash loss on assets disposed

<b>Wastewater (\$3.2m) unfavourable</b>		
Reticulation operations	(\$1.3m)	Plant & equipment maintenance, mainly Kapa Road
Pump stations	(\$452k)	R&M and maintenance contracts
Plant operation	(\$555k)	R&M, electricity and external contractors
Loss on disposal of assets	(\$1.0m)	Non-cash loss on assets disposed
<b>Solid Waste \$617k favourable</b>		
Recycling	\$862k	External contractors and other expenses
Loss on disposal of assets	(\$170k)	Non-cash loss on assets disposed
<b>Community Facilities &amp; Services \$1.3m favourable</b>		
Civil defence	(\$466k)	Grants & funding
Community development	\$1.4m	Grants & funding
Opex on projects	\$486k	External contractor payments
<b>Planning &amp; Regulatory \$411k favourable</b>		
RMA consents	(\$448k)	Professional & legal fees
District plan	\$497k	Professional & legal fees
Various cost centres	\$366k	Various expenses
<b>Support Services (\$536k) unfavourable</b>		
Business Support	(\$188k)	Cleaning and security
Revenue	(\$130k)	Postage & courier
Infrastructure Development	(\$137k)	Professional fees
<b>Capital Income – (\$16.3m) unfavourable</b>		
Other capital contributions	(\$6.6m)	Revenue recognition of capital contributions is dependent on milestones in the various funding agreements being achieved. Any delays in capital programme delivery will impact the timing of the associated revenue.
Gain on disposal of assets	\$1.7m	Gain on sale of property.
Vested asset income	(\$7.9m)	Vested asset income is a non-cash adjustment used to recognise the value of assets vested to Council therefore does not directly impact funding or debt.
Waka Kotahi NZTA capital subsidies	(\$3.0m)	This forecast is based on the suggested approach to the roading programme upon

		confirmation of subsidy available from NZTA.
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The business will update the full year forecast in May for the final time this financial year. The will include adjustments for the timing of the grant to Hihiaua, as well as expected receipt of capital revenue. Current indications are that more capital funding for the Springs Flat project will be pushed out to next financial year, creating a larger variance against budget in this year.

### **External Net Debt and Treasury**

Total net external debt at the end of March 2025 was \$254.8 million compared to year-to-date budgeted net debt of \$250.1 million, resulting in net debt being \$4.7 million over budget.

This variance is mainly due to:

- An unbudgeted property purchase
- Timing differences between the forecasted debt (based on historical trends), and the timing of income received, and expenses incurred.

As at 30 April 2025 cash and term deposits held of \$40.2 million was comprised of:

- \$27.0 million of term deposits relating to short term borrowings not yet required
- \$1.4 million cash on hand relating to contract retentions held
- \$11.8 million of cash on hand.

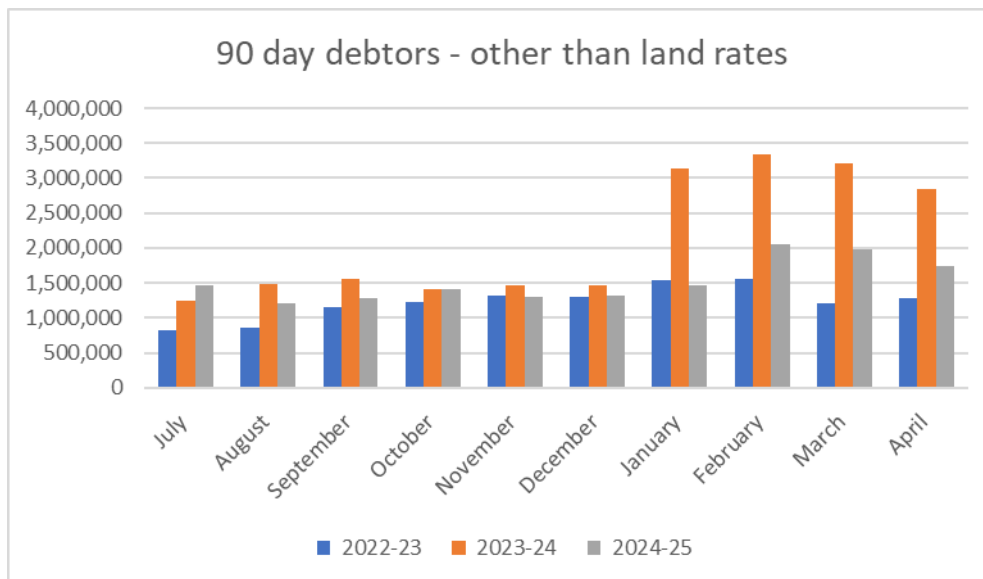
## **4 Accounts Receivable and Arrears**

Total arrears as at 30 April 2025 are \$7.1 million, \$0.6 million less than April 2024, and \$0.4 million less than last month.

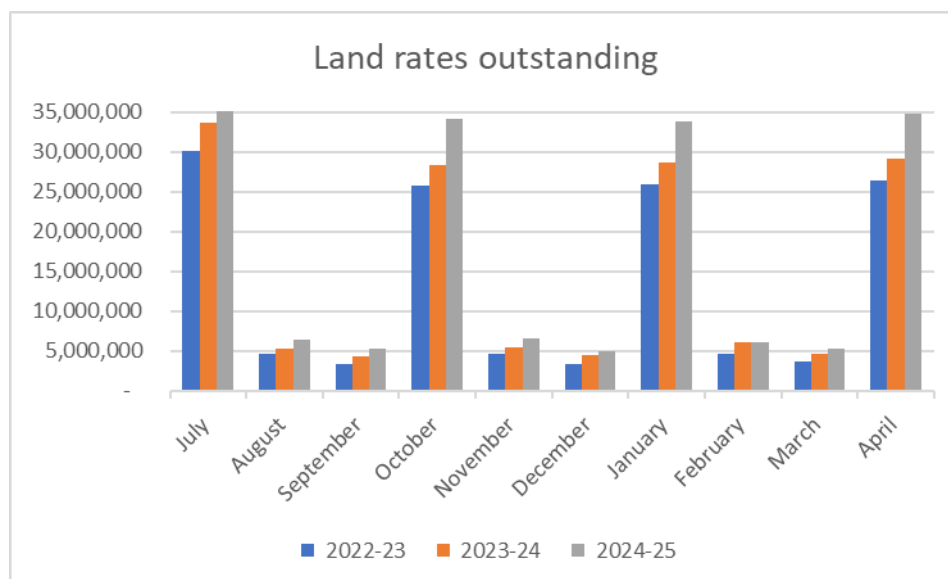
Water rates arrears are the same as last month and \$0.1 million less than April 2024.

Sundry debtors are \$0.2 million less than last month and \$1.4 million less than April 2024.

Below is a graph comparing 90 days debtors other than land rates for the last three years.



Total land rates due are \$34.7 million. Arrears are \$4.8 million. The below graph shows the land rates due for the last three years.



The small increase in land rate arrears is lower than the annual rates increase, indicating our collection rate is improving despite challenging external economic conditions.

## 5 Financial/budget considerations / Ngā pānga pūtea/tahua

This agenda is informing the Council of the year-to-date financial performance, as well as full year forecast. The purpose of this report is to highlight risks and significant variances against Council's planned performance.

Finance will discuss adverse variances with the relevant areas of the business to identify causes and determine what action should be taken to remedy overspends where possible. These variances will also be highlighted to senior management.



## **6 Significance and engagement / Te Hira me te Arawhiti**

The decisions or matters of this agenda do not trigger the significance criteria outlined in Council's Significance and Engagement Policy, and the public will be informed via agenda publication on the website.

## **7 Attachments / Ngā Tāpiritanga**

Attachment 1 – Monthly key indicators

Attachment 2 – Monthly activity summary

Attachment 3 – Monthly income statement

Attachment 4 – Monthly income statements by activity

Attachment 5 – Treasury report



MONTHLY KEY INDICATORS  
APRIL 2025



	YTD to April 2025					Full Year Forecast			
	Actual	Revised Budget	Variance	YTD	YTD Trend	Full Year Forecast	Revised Budget	Variance	YTD
	YTD \$ m	YTD \$ m	YTD \$ m	Indicator	Current / previous month	2024-25 \$ m	2024-25 \$ m	2024-25 \$ m	Indicator
<b>OPERATING</b>									
Total Rates	119.6	120.3	(0.7)	●		145.2	145.9	(0.7)	●
Subsidies and Grants	9.8	10.8	(1.0)	●		13.6	12.6	1.0	●
User Fees	15.3	15.9	(0.6)	●		18.3	19.2	(0.9)	●
Total Operating Income	158.5	158.2	0.3	●	↑	194.0	192.6	1.4	●
Personnel Costs	32.4	33.5	1.1	●		38.4	39.6	1.2	●
Other Operating Expenditure	75.5	79.0	3.5	●		103.2	99.7	(3.5)	●
Total Operating Expenditure	177.1	180.5	3.4	●	↑	225.5	221.5	(4.0)	●
Surplus/(Deficit) from Operations	(18.6)	(22.4)	3.8	●	↑	(31.4)	(29.0)	(2.4)	●
Total Capital Income	25.5	37.1	(11.6)	●		39.7	49.8	(10.1)	●
Total Surplus/(Deficit)	2.7	19.2	(16.5)	●	↓	3.4	25.6	(22.2)	●
<b>EXTERNAL DEBT FUNDING</b>									
External Net Debt	254.8	250.1	(4.7)	●					
Net Interest on debt	7.6	9.2	1.6	●		9.5	11.0	1.5	●

KEY	
●	Favourable to budget
●	Unfavourable, but within 5% of budget
●	Unfavourable, over 5% of budget
↑	Favourable to previous month
↓	Unfavourable to previous month

**Note:** The above information includes excerpts taken from the Monthly Income Statement. The shaded lines above represent key totals from the Monthly Income Statement but are not totals of the lines above.



# MONTHLY ACTIVITY SUMMARY APRIL 2025



	YTD to April 2025					Full Year Forecast			
	Actual Surplus/ (Deficit)	Revised Budget Surplus/ (Deficit)	Variance Surplus/ (Deficit)	YTD Indicator	YTD Trend Current / previous	Full Year Forecast Surplus/ (Deficit)	Revised Budget Surplus/ (Deficit)	Variance Surplus/ (Deficit)	Full Year Indicator
<b>Transportation</b>	(12.2)	(4.6)	(7.6)	●	↓	(17.4)	(7.3)	(10.1)	●
<b>Park and Recreation</b>	(14.8)	(16.0)	1.2	●	↑	(26.8)	(27.8)	1.0	●
<b>Water</b>	(1.1)	1.4	(2.5)	●	↓	(1.9)	(0.8)	(1.1)	●
<b>Wastewater</b>	8.5	10.9	(2.4)	●	↓	7.9	10.6	(2.7)	●
<b>Stormwater</b>	(5.2)	(2.4)	(2.8)	●	↓	(7.3)	(4.5)	(2.8)	●
<b>Coastal and Flood Management</b>	(1.1)	(0.9)	(0.2)	●	↓	(2.8)	(2.5)	(0.3)	●
<b>Hikurangi Repo Flood Protection</b>	0.1	0.0	0.1	●	↓	0.1	(0.1)	0.2	●
<b>Solid Waste</b>	(2.5)	(3.7)	1.2	●	↑	(4.5)	(5.5)	1.0	●
<b>Community Facilities and Services</b>	(15.9)	(19.5)	3.6	●	↓	(26.4)	(27.6)	1.2	●
<b>Planning and Regulatory Services</b>	(1.2)	(2.5)	1.3	●	↑	(10.6)	(11.7)	1.1	●
<b>Governance and Strategy</b>	(2.1)	(2.3)	0.2	●	↓	(6.2)	(5.7)	(0.5)	●
<b>Support Services</b>	54.5	54.2	0.3	●	↑	104.2	103.7	0.5	●

## KEY:



Favourable to budget



Unfavourable, but within 5% of budget



Unfavourable, over 5% of budget



Favourable to previous month



Unfavourable to previous month



No change to previous month

**Note:** The above information is at Council Operations level and excludes non-cash adjustments



## MONTHLY INCOME STATEMENT

### 30 APRIL 2025

Council Summary	Actual	Revised Budget	Forecast	Revised Budget	Variance*
	YTD	YTD	2024-25	2024-25	2024-25
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	119,615	120,270	145,229	145,858	(628)
Subsidies and grants	9,799	10,837	13,623	12,588	1,034
Fees and charges	15,337	15,918	18,268	19,189	(922)
Interest revenue	2,244	1,581	2,695	2,234	460
Other revenue	11,464	9,554	14,226	12,693	1,534
<b>Total operating income</b>	<b>158,458</b>	<b>158,160</b>	<b>194,040</b>	<b>192,562</b>	<b>1,478</b>
<b>Operating expenditure</b>					
Other expenditure	75,526	79,028	103,155	99,675	(3,480)
Depreciation and amortisation	59,301	57,200	71,709	69,020	(2,688)
Finance costs	9,828	10,790	12,175	13,210	1,035
Personnel costs	32,423	33,507	38,445	39,617	1,172
<b>Total operating expenditure</b>	<b>177,078</b>	<b>180,524</b>	<b>225,483</b>	<b>221,522</b>	<b>(3,960)</b>
<b>Surplus/(deficit) from operations</b>	<b>(18,620)</b>	<b>(22,364)</b>	<b>(31,442)</b>	<b>(28,960)</b>	<b>(2,482)</b>
<b>Plus capital income</b>					
Development and other contributions	5,574	5,829	6,501	7,078	(577)
Other capital contributions	6,382	15,653	16,978	23,539	(6,561)
Waka Kotahi NZTA capital subsidies	13,578	15,647	16,215	19,167	(2,953)
<b>Total capital income</b>	<b>25,535</b>	<b>37,128</b>	<b>39,693</b>	<b>49,784</b>	<b>(10,091)</b>
<b>Surplus/(deficit) including capital income</b>	<b>6,915</b>	<b>14,764</b>	<b>8,251</b>	<b>20,824</b>	<b>(12,573)</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	1,653	8,904	3,040	10,971	(7,931)
Gain on disposal of assets	1,693	-	1,693	-	1,693
<b>Total non-cash income adjustments</b>	<b>3,346</b>	<b>8,904</b>	<b>4,733</b>	<b>10,971</b>	<b>(6,238)</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	3,727	4,455	6,008	6,163	155
Loss on disposal of assets	3,828	-	3,579	-	(3,579)
<b>Total non-cash expenditure adjustments</b>	<b>7,555</b>	<b>4,455</b>	<b>9,587</b>	<b>6,163</b>	<b>(3,424)</b>
<b>Total non-cash adjustment</b>	<b>(4,209)</b>	<b>4,449</b>	<b>(4,853)</b>	<b>4,808</b>	<b>(9,661)</b>
<b>Total surplus/(deficit)</b>	<b>2,706</b>	<b>19,214</b>	<b>3,397</b>	<b>25,632</b>	<b>(22,234)</b>

\* Favourable variances are recorded as positive amounts (unfavourable variances as negative amounts)

\*\* This expenditure is included within the Capital Projects Report





## Summary Financial Performance By Activity

Activity	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
<b>Transportation</b>					
Revenue	11,959	12,151	16,068	14,940	1,127
Capital Income	21,738	28,621	32,570	39,537	(6,967)
Expenditure	45,920	45,347	66,071	61,737	(4,334)
<b>Surplus/(deficit) including capital income</b>	<b>(12,223)</b>	<b>(4,574)</b>	<b>(17,433)</b>	<b>(7,260)</b>	<b>(10,173)</b>
<b>Park and Recreation</b>					
Revenue	395	400	1,794	1,809	(16)
Capital Income	1,322	1,448	1,708	1,747	(39)
Expenditure	16,514	17,811	30,272	31,334	1,062
<b>Surplus/(deficit) including capital income</b>	<b>(14,797)</b>	<b>(15,963)</b>	<b>(26,770)</b>	<b>(27,777)</b>	<b>1,007</b>
<b>Water</b>					
Revenue	15,512	15,530	19,399	19,418	(19)
Capital Income	1,434	3,184	3,261	3,843	(582)
Expenditure	18,071	17,265	24,543	24,041	(501)
<b>Surplus/(deficit) including capital income</b>	<b>(1,125)</b>	<b>1,448</b>	<b>(1,883)</b>	<b>(780)</b>	<b>(1,103)</b>
<b>Wastewater</b>					
Revenue	24,070	23,854	28,904	28,729	175
Capital Income	815	1,229	1,282	1,491	(209)
Expenditure	16,362	14,226	22,240	19,651	(2,589)
<b>Surplus/(deficit) including capital income</b>	<b>8,523</b>	<b>10,857</b>	<b>7,946</b>	<b>10,569</b>	<b>(2,622)</b>
<b>Stormwater</b>					
Revenue	191	510	382	611	(229)
Capital Income	39	2,500	577	3,000	(2,423)
Expenditure	5,426	5,416	8,281	8,110	(171)
<b>Surplus/(deficit) including capital income</b>	<b>(5,196)</b>	<b>(2,407)</b>	<b>(7,322)</b>	<b>(4,498)</b>	<b>(2,823)</b>
<b>Coastal and Flood Management</b>					
Revenue	-	-	-	-	-
Capital Income	-	-	-	-	-
Expenditure	1,081	861	2,777	2,487	(290)
<b>Surplus/(deficit) including capital income</b>	<b>(1,081)</b>	<b>(861)</b>	<b>(2,777)</b>	<b>(2,487)</b>	<b>(290)</b>
<b>Hikurangi Repo Flood Protection</b>					
Revenue	1,086	1,072	1,301	1,287	14
Capital Income	-	-	-	-	-
Expenditure	965	1,072	1,250	1,349	99
<b>Surplus/(deficit) including capital income</b>	<b>121</b>	<b>(0)</b>	<b>51</b>	<b>(62)</b>	<b>113</b>
<b>Solid Waste</b>					
Revenue	3,933	3,759	6,536	6,216	321
Capital Income	-	-	-	-	-
Expenditure	6,447	7,450	11,007	11,749	742
<b>Surplus/(deficit) including capital income</b>	<b>(2,515)</b>	<b>(3,691)</b>	<b>(4,471)</b>	<b>(5,533)</b>	<b>1,062</b>
<b>Community Facilities and Services</b>					
Revenue	3,665	3,216	7,365	6,914	451
Capital Income	186	145	295	166	128
Expenditure	19,798	22,867	34,043	34,727	684
<b>Surplus/(deficit) including capital income</b>	<b>(15,947)</b>	<b>(19,506)</b>	<b>(26,384)</b>	<b>(27,647)</b>	<b>1,263</b>
<b>Planning and Regulatory Services</b>					
Revenue	11,144	10,960	14,420	14,343	77
Capital Income	-	-	-	-	-
Expenditure	12,326	13,413	25,068	26,079	1,011
<b>Surplus/(deficit) including capital income</b>	<b>(1,182)</b>	<b>(2,453)</b>	<b>(10,649)</b>	<b>(11,736)</b>	<b>1,088</b>

**Governance and Strategy**

Revenue	4,439	4,167	-	5,708	5,881	(174)
Capital Income	-	-	-	-	-	-
Expenditure	6,585	6,453	-	11,952	11,570	(382)
<b>Surplus/(deficit) including capital income</b>	<b>(2,146)</b>	<b>(2,287)</b>		<b>(6,244)</b>	<b>(5,689)</b>	<b>(556)</b>

**Support Services**

Revenue	88,316	89,058	-	137,914	138,460	(545)
Capital Income	-	-	-	-	-	-
Expenditure	33,835	34,859	-	33,728	34,735	1,007
<b>Surplus/(deficit) including capital income</b>	<b>54,481</b>	<b>54,199</b>		<b>104,186</b>	<b>103,725</b>	<b>461</b>

**Total Council**

Revenue	164,711	164,676	-	239,789	238,608	1,181
Capital Income	25,535	37,128	-	39,693	49,784	(10,091)
Expenditure	183,331	187,040	-	271,232	267,568	(3,663)
<b>Surplus/(deficit) including capital income</b>	<b>6,915</b>	<b>14,764</b>		<b>8,251</b>	<b>20,824</b>	<b>(12,573)</b>

## MONTHLY INCOME STATEMENT

	2024-2025 YTD		Full Year		
Transportation	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD	YTD	2024-25	2024-25	2024-25
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	132	102	152	122	30
Subsidies and grants	9,359	9,920	12,721	11,502	1,219
Fees and charges	1,800	1,558	1,602	1,841	(239)
Interest revenue	-	-	789	789	-
Other revenue	668	572	803	686	118
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>11,959</b>	<b>12,151</b>	<b>16,068</b>	<b>14,940</b>	<b>1,127</b>
<b>Operating expenditure</b>					
Other expenditure	17,480	17,657	23,410	20,863	(2,547)
Depreciation and amortisation	24,347	22,683	29,749	27,220	(2,530)
Finance costs	1,751	2,041	6,072	6,252	181
Personnel costs	2,342	2,967	2,943	3,506	562
Overheads charged	-	-	3,897	3,897	-
<b>Total operating expenditure</b>	<b>45,920</b>	<b>45,347</b>	<b>66,071</b>	<b>61,737</b>	<b>(4,334)</b>
<b>Surplus/(deficit) from operations</b>	<b>(33,961)</b>	<b>(33,196)</b>	<b>(50,003)</b>	<b>(46,797)</b>	<b>(3,206)</b>
<b>Plus capital income</b>					
Development and other contributions	2,450	2,448	2,817	2,973	(155)
Other capital contributions	5,710	10,526	13,538	17,397	(3,859)
Waka Kotahi NZTA capital subsidies	13,578	15,647	16,215	19,167	(2,953)
<b>Total capital income</b>	<b>21,738</b>	<b>28,621</b>	<b>32,570</b>	<b>39,537</b>	<b>(6,967)</b>
<b>Surplus/(deficit) including capital income</b>	<b>(12,223)</b>	<b>(4,574)</b>	<b>(17,433)</b>	<b>(7,260)</b>	<b>(10,173)</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	-	987	1,000	1,184	(184)
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>-</b>	<b>987</b>	<b>1,000</b>	<b>1,184</b>	<b>(184)</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	188	692	411	892	481
Loss on disposal of assets	-	-	-	-	-
<b>Total non-cash expenditure adjustments</b>	<b>188</b>	<b>692</b>	<b>411</b>	<b>892</b>	<b>481</b>
<b>Total non-cash adjustment</b>	<b>(188)</b>	<b>294</b>	<b>589</b>	<b>292</b>	<b>297</b>
<b>Total surplus/(deficit)</b>	<b>(12,411)</b>	<b>(4,280)</b>	<b>(16,844)</b>	<b>(6,968)</b>	<b>(9,876)</b>

## MONTHLY INCOME STATEMENT

	2024-2025 YTD		Full Year		
Park and Recreation	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD	YTD	2024-25	2024-25	2024-25
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees and charges	262	324	340	392	(52)
Interest revenue	-	-	1,323	1,323	-
Other revenue	133	76	130	94	36
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>395</b>	<b>400</b>	<b>1,794</b>	<b>1,809</b>	<b>(16)</b>
<b>Operating expenditure</b>					
Other expenditure	9,752	10,354	14,025	14,291	265
Depreciation and amortisation	4,166	4,656	4,882	5,587	705
Finance costs	1,751	2,041	7,819	8,000	181
Personnel costs	845	760	989	899	(89)
Overheads charged	-	-	2,557	2,557	-
<b>Total operating expenditure</b>	<b>16,514</b>	<b>17,811</b>	<b>30,272</b>	<b>31,334</b>	<b>1,062</b>
<b>Surplus/(deficit) from operations</b>	<b>(16,118)</b>	<b>(17,411)</b>	<b>(28,479)</b>	<b>(29,525)</b>	<b>1,046</b>
<b>Plus capital income</b>					
Development and other contributions	809	771	858	934	(76)
Other capital contributions	513	678	850	813	37
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>1,322</b>	<b>1,448</b>	<b>1,708</b>	<b>1,747</b>	<b>(39)</b>
<b>Surplus/(deficit) including capital income</b>	<b>(14,797)</b>	<b>(15,963)</b>	<b>(26,770)</b>	<b>(27,777)</b>	<b>1,007</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	-	-	10	286	(276)
Gain on disposal of assets	1,693	-	1,693	-	1,693
<b>Total non-cash income adjustments</b>	<b>1,693</b>	<b>-</b>	<b>1,703</b>	<b>286</b>	<b>1,417</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	836	72	873	73	(800)
Loss on disposal of assets	295	-	300	-	(300)
<b>Total non-cash expenditure adjustments</b>	<b>1,131</b>	<b>72</b>	<b>1,173</b>	<b>73</b>	<b>(1,100)</b>
<b>Total non-cash adjustment</b>	<b>562</b>	<b>(72)</b>	<b>530</b>	<b>213</b>	<b>317</b>
<b>Total surplus/(deficit)</b>	<b>(14,235)</b>	<b>(16,035)</b>	<b>(26,241)</b>	<b>(27,564)</b>	<b>1,324</b>

## MONTHLY INCOME STATEMENT

	2024-2025 YTD		Full Year		
Water	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD	YTD	2024-25	2024-25	2024-25
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	14,290	14,173	17,910	17,790	120
Subsidies and grants	34	-	34	-	34
Fees and charges	225	167	275	201	74
Interest revenue	933	1,189	1,148	1,427	(279)
Other revenue	31	-	31	-	31
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>15,512</b>	<b>15,530</b>	<b>19,399</b>	<b>19,418</b>	<b>(19)</b>
<b>Operating expenditure</b>					
Other expenditure	7,479	7,105	9,337	9,042	(296)
Depreciation and amortisation	8,824	8,571	10,337	10,286	(52)
Finance costs	-	-	-	-	-
Personnel costs	1,768	1,589	2,033	1,879	(154)
Overheads charged	-	-	2,834	2,834	-
<b>Total operating expenditure</b>	<b>18,071</b>	<b>17,265</b>	<b>24,543</b>	<b>24,041</b>	<b>(501)</b>
<b>Surplus/(deficit) from operations</b>	<b>(2,559)</b>	<b>(1,735)</b>	<b>(5,144)</b>	<b>(4,623)</b>	<b>(521)</b>
<b>Plus capital income</b>					
Development and other contributions	1,434	1,285	1,369	1,564	(195)
Other capital contributions	-	1,899	1,892	2,279	(387)
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>1,434</b>	<b>3,184</b>	<b>3,261</b>	<b>3,843</b>	<b>(582)</b>
<b>Surplus/(deficit) including capital income</b>	<b>(1,125)</b>	<b>1,448</b>	<b>(1,883)</b>	<b>(780)</b>	<b>(1,103)</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	238	1,480	180	1,776	(1,596)
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>238</b>	<b>1,480</b>	<b>180</b>	<b>1,776</b>	<b>(1,596)</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	304	-	589	-	(589)
Loss on disposal of assets	1,739	-	1,750	-	(1,750)
<b>Total non-cash expenditure adjustments</b>	<b>2,042</b>	<b>-</b>	<b>2,339</b>	<b>-</b>	<b>(2,339)</b>
<b>Total non-cash adjustment</b>	<b>(1,804)</b>	<b>1,480</b>	<b>(2,159)</b>	<b>1,776</b>	<b>(3,935)</b>
<b>Total surplus/(deficit)</b>	<b>(2,930)</b>	<b>2,928</b>	<b>(4,043)</b>	<b>996</b>	<b>(5,038)</b>

## MONTHLY INCOME STATEMENT

	2024-2025 YTD		Full Year		
Wastewater	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD	YTD	2024-25	2024-25	2024-25
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	21,397	21,366	25,785	25,749	36
Subsidies and grants	-	-	-	-	-
Fees and charges	1,252	982	1,421	1,173	247
Interest revenue	1,420	1,503	1,696	1,804	(108)
Other revenue	1	2	2	2	(1)
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>24,070</b>	<b>23,854</b>	<b>28,904</b>	<b>28,729</b>	<b>175</b>
<b>Operating expenditure</b>					
Other expenditure	5,590	3,878	7,219	4,981	(2,238)
Depreciation and amortisation	9,248	8,983	11,002	10,780	(222)
Finance costs	-	-	-	-	-
Personnel costs	1,524	1,364	1,742	1,614	(128)
Overheads charged	-	-	2,276	2,276	-
<b>Total operating expenditure</b>	<b>16,362</b>	<b>14,226</b>	<b>22,240</b>	<b>19,651</b>	<b>(2,589)</b>
<b>Surplus/(deficit) from operations</b>	<b>7,708</b>	<b>9,628</b>	<b>6,664</b>	<b>9,078</b>	<b>(2,414)</b>
<b>Plus capital income</b>					
Development and other contributions	815	1,229	1,282	1,491	(209)
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>815</b>	<b>1,229</b>	<b>1,282</b>	<b>1,491</b>	<b>(209)</b>
<b>Surplus/(deficit) including capital income</b>	<b>8,523</b>	<b>10,857</b>	<b>7,946</b>	<b>10,569</b>	<b>(2,622)</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	301	1,931	350	2,317	(1,967)
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>301</b>	<b>1,931</b>	<b>350</b>	<b>2,317</b>	<b>(1,967)</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	548	1,027	1,149	1,233	84
Loss on disposal of assets	1,006	-	1,010	-	(1,010)
<b>Total non-cash expenditure adjustments</b>	<b>1,554</b>	<b>1,027</b>	<b>2,159</b>	<b>1,233</b>	<b>(926)</b>
<b>Total non-cash adjustment</b>	<b>(1,253)</b>	<b>904</b>	<b>(1,809)</b>	<b>1,084</b>	<b>(2,893)</b>
<b>Total surplus/(deficit)</b>	<b>7,270</b>	<b>11,761</b>	<b>6,137</b>	<b>11,653</b>	<b>(5,516)</b>

## MONTHLY INCOME STATEMENT

	2024-2025 YTD		Full Year		
Stormwater	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD	YTD	2024-25	2024-25	2024-25
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	-	-	-	-	-
Subsidies and grants	191	510	382	611	(229)
Fees and charges	-	-	-	-	-
Interest revenue	-	-	-	-	-
Other revenue	-	-	-	-	-
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>191</b>	<b>510</b>	<b>382</b>	<b>611</b>	<b>(229)</b>
<b>Operating expenditure</b>					
Other expenditure	750	842	1,143	1,030	(112)
Depreciation and amortisation	4,290	4,104	5,060	4,925	(136)
Finance costs	-	-	324	324	-
Personnel costs	387	470	479	555	76
Overheads charged	-	-	1,275	1,275	-
<b>Total operating expenditure</b>	<b>5,426</b>	<b>5,416</b>	<b>8,281</b>	<b>8,110</b>	<b>(171)</b>
<b>Surplus/(deficit) from operations</b>	<b>(5,235)</b>	<b>(4,907)</b>	<b>(7,899)</b>	<b>(7,498)</b>	<b>(401)</b>
<b>Plus capital income</b>					
Development and other contributions	-	-	-	-	-
Other capital contributions	39	2,500	577	3,000	(2,423)
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>39</b>	<b>2,500</b>	<b>577</b>	<b>3,000</b>	<b>(2,423)</b>
<b>Surplus/(deficit) including capital income</b>	<b>(5,196)</b>	<b>(2,407)</b>	<b>(7,322)</b>	<b>(4,498)</b>	<b>(2,823)</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	1,114	4,507	1,500	5,408	(3,908)
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>1,114</b>	<b>4,507</b>	<b>1,500</b>	<b>5,408</b>	<b>(3,908)</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	350	932	778	1,119	341
Loss on disposal of assets	229	-	230	-	(230)
<b>Total non-cash expenditure adjustments</b>	<b>580</b>	<b>932</b>	<b>1,008</b>	<b>1,119</b>	<b>111</b>
<b>Total non-cash adjustment</b>	<b>535</b>	<b>3,574</b>	<b>492</b>	<b>4,289</b>	<b>(3,797)</b>
<b>Total surplus/(deficit)</b>	<b>(4,661)</b>	<b>1,168</b>	<b>(6,829)</b>	<b>(209)</b>	<b>(6,620)</b>

## MONTHLY INCOME STATEMENT

	2024-2025 YTD		Full Year		
Coastal and Flood Management	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD	YTD	2024-25	2024-25	2024-25
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees and charges	-	-	-	-	-
Interest revenue	-	-	-	-	-
Other revenue	-	-	-	-	-
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	-	-	-	-	-
<b>Operating expenditure</b>					
Other expenditure	483	719	1,077	1,179	102
Depreciation and amortisation	598	-	883	374	(509)
Finance costs	-	-	86	86	-
Personnel costs	-	141	50	167	117
Overheads charged	-	-	681	681	-
<b>Total operating expenditure</b>	<b>1,081</b>	<b>861</b>	<b>2,777</b>	<b>2,487</b>	<b>(290)</b>
<b>Surplus/(deficit) from operations</b>	<b>(1,081)</b>	<b>(861)</b>	<b>(2,777)</b>	<b>(2,487)</b>	<b>(290)</b>
<b>Plus capital income</b>					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	-	-	-	-	-
<b>Surplus/(deficit) including capital income</b>	<b>(1,081)</b>	<b>(861)</b>	<b>(2,777)</b>	<b>(2,487)</b>	<b>(290)</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	-	-	-	-	-
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	18	28	26	33	7
Loss on disposal of assets	109	-	110	-	(110)
<b>Total non-cash expenditure adjustments</b>	<b>127</b>	<b>28</b>	<b>136</b>	<b>33</b>	<b>(103)</b>
<b>Total non-cash adjustment</b>	<b>(127)</b>	<b>(28)</b>	<b>(136)</b>	<b>(33)</b>	<b>(103)</b>
<b>Total surplus/(deficit)</b>	<b>(1,208)</b>	<b>(888)</b>	<b>(2,913)</b>	<b>(2,520)</b>	<b>(393)</b>



## MONTHLY INCOME STATEMENT

	2024-2025 YTD		Full Year		
Hikurangi Repo Flood Protection	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD	YTD	2024-25	2024-25	2024-25
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	1,065	1,065	1,278	1,278	(0)
Subsidies and grants	-	-	-	-	-
Fees and charges	-	-	-	-	-
Interest revenue	21	7	23	9	14
Other revenue	-	-	-	-	-
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>1,086</b>	<b>1,072</b>	<b>1,301</b>	<b>1,287</b>	<b>14</b>
<b>Operating expenditure</b>					
Other expenditure	583	543	723	704	(19)
Depreciation and amortisation	381	529	517	635	118
Finance costs	-	-	10	10	-
Personnel costs	-	-	-	-	-
Overheads charged	-	-	-	-	-
<b>Total operating expenditure</b>	<b>965</b>	<b>1,072</b>	<b>1,250</b>	<b>1,349</b>	<b>99</b>
<b>Surplus/(deficit) from operations</b>	<b>121</b>	<b>(0)</b>	<b>51</b>	<b>(62)</b>	<b>113</b>
<b>Plus capital income</b>					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(deficit) including capital income</b>	<b>121</b>	<b>(0)</b>	<b>51</b>	<b>(62)</b>	<b>113</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	-	257	77	309	232
Loss on disposal of assets	-	-	-	-	-
<b>Total non-cash expenditure adjustments</b>	<b>-</b>	<b>257</b>	<b>77</b>	<b>309</b>	<b>232</b>
<b>Total non-cash adjustment</b>	<b>-</b>	<b>(257)</b>	<b>(77)</b>	<b>(309)</b>	<b>232</b>
<b>Total surplus/(deficit)</b>	<b>121</b>	<b>(257)</b>	<b>(26)</b>	<b>(371)</b>	<b>345</b>

## MONTHLY INCOME STATEMENT

	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
Solid Waste	YTD	YTD	2024-25	2024-25	2024-25
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	(4)	-	(3)	-	(3)
Subsidies and grants	-	-	-	-	-
Fees and charges	2,075	2,431	3,124	3,241	(117)
Interest revenue	-	-	112	112	-
Other revenue	1,861	1,328	3,304	2,862	441
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>3,933</b>	<b>3,759</b>	<b>6,536</b>	<b>6,216</b>	<b>321</b>
<b>Operating expenditure</b>					
Other expenditure	6,104	6,844	9,977	10,764	787
Depreciation and amortisation	117	261	461	313	(148)
Finance costs	104	122	135	149	15
Personnel costs	122	224	176	264	88
Overheads charged	-	-	258	258	-
<b>Total operating expenditure</b>	<b>6,447</b>	<b>7,450</b>	<b>11,007</b>	<b>11,749</b>	<b>742</b>
<b>Surplus/(deficit) from operations</b>	<b>(2,515)</b>	<b>(3,691)</b>	<b>(4,471)</b>	<b>(5,533)</b>	<b>1,062</b>
<b>Plus capital income</b>					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(deficit) including capital income</b>	<b>(2,515)</b>	<b>(3,691)</b>	<b>(4,471)</b>	<b>(5,533)</b>	<b>1,062</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	-	-	-	-	-
Loss on disposal of assets	170	-	170	-	(170)
<b>Total non-cash expenditure adjustments</b>	<b>170</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>(170)</b>
<b>Total non-cash adjustment</b>	<b>(170)</b>	<b>-</b>	<b>(170)</b>	<b>-</b>	<b>(170)</b>
<b>Total surplus/(deficit)</b>	<b>(2,685)</b>	<b>(3,691)</b>	<b>(4,641)</b>	<b>(5,533)</b>	<b>892</b>

## MONTHLY INCOME STATEMENT

Community Facilities and Services	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
<b>Operating income</b>					
Rates	-	-	-	-	-
Subsidies and grants	133	133	156	145	11
Fees and charges	419	361	439	433	6
Interest revenue	399	292	489	351	138
Other revenue	2,714	2,430	3,014	2,719	296
Overheads recovered	-	-	3,266	3,266	-
<b>Total operating income</b>	<b>3,665</b>	<b>3,216</b>	<b>7,365</b>	<b>6,914</b>	<b>451</b>
<b>Operating expenditure</b>					
Other expenditure	11,194	14,397	15,046	15,857	811
Depreciation and amortisation	3,560	3,472	4,279	4,173	(107)
Finance costs	-	-	164	164	-
Personnel costs	5,044	4,998	5,930	5,909	(20)
Overheads charged	-	-	8,624	8,624	-
<b>Total operating expenditure</b>	<b>19,798</b>	<b>22,867</b>	<b>34,043</b>	<b>34,727</b>	<b>684</b>
<b>Surplus/(deficit) from operations</b>	<b>(16,133)</b>	<b>(19,651)</b>	<b>(26,678)</b>	<b>(27,813)</b>	<b>1,135</b>
<b>Plus capital income</b>					
Development and other contributions	66	95	175	116	58
Other capital contributions	120	50	120	50	70
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>186</b>	<b>145</b>	<b>295</b>	<b>166</b>	<b>128</b>
<b>Surplus/(deficit) including capital income</b>	<b>(15,947)</b>	<b>(19,506)</b>	<b>(26,384)</b>	<b>(27,647)</b>	<b>1,263</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	171	547	240	726	486
Loss on disposal of assets	280	-	9	-	(9)
<b>Total non-cash expenditure adjustments</b>	<b>451</b>	<b>547</b>	<b>249</b>	<b>726</b>	<b>477</b>
<b>Total non-cash adjustment</b>	<b>(451)</b>	<b>(547)</b>	<b>(249)</b>	<b>(726)</b>	<b>477</b>
<b>Total surplus/(deficit)</b>	<b>(16,398)</b>	<b>(20,053)</b>	<b>(26,633)</b>	<b>(28,373)</b>	<b>1,741</b>

## MONTHLY INCOME STATEMENT

	2024-2025 YTD		Full Year		
Planning and Regulatory Services	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD	YTD	2024-25	2024-25	2024-25
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees and charges	8,672	9,345	10,384	11,090	(706)
Interest revenue	-	-	-	-	-
Other revenue	2,472	1,615	2,829	2,046	783
Overheads recovered	-	-	1,207	1,207	-
<b>Total operating income</b>	<b>11,144</b>	<b>10,960</b>	<b>14,420</b>	<b>14,343</b>	<b>77</b>
<b>Operating expenditure</b>					
Other expenditure	5,977	6,453	7,679	8,092	413
Depreciation and amortisation	57	57	69	69	(0)
Finance costs	-	-	307	307	-
Personnel costs	6,293	6,902	7,562	8,160	598
Overheads charged	-	-	9,451	9,451	-
<b>Total operating expenditure</b>	<b>12,326</b>	<b>13,413</b>	<b>25,068</b>	<b>26,079</b>	<b>1,011</b>
<b>Surplus/(deficit) from operations</b>	<b>(1,182)</b>	<b>(2,453)</b>	<b>(10,649)</b>	<b>(11,736)</b>	<b>1,088</b>
<b>Plus capital income</b>					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(deficit) including capital income</b>	<b>(1,182)</b>	<b>(2,453)</b>	<b>(10,649)</b>	<b>(11,736)</b>	<b>1,088</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	2	-	2	-	(2)
Loss on disposal of assets	-	-	-	-	-
<b>Total non-cash expenditure adjustments</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>(2)</b>
<b>Total non-cash adjustment</b>	<b>(2)</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>(2)</b>
<b>Total surplus/(deficit)</b>	<b>(1,184)</b>	<b>(2,453)</b>	<b>(10,650)</b>	<b>(11,736)</b>	<b>1,086</b>

## MONTHLY INCOME STATEMENT

	2024-2025 YTD		Full Year		
Governance and Strategy	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD	YTD	2024-25	2024-25	2024-25
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	-	-	-	-	-
Subsidies and grants	7	117	42	140	(98)
Fees and charges	-	-	-	-	-
Interest revenue	1,012	860	1,236	1,369	(133)
Other revenue	3,420	3,190	3,945	3,888	57
Overheads recovered	-	-	485	485	-
<b>Total operating income</b>	<b>4,439</b>	<b>4,167</b>	<b>5,708</b>	<b>5,881</b>	<b>(174)</b>
<b>Operating expenditure</b>					
Other expenditure	3,554	3,722	4,819	4,602	(216)
Depreciation and amortisation	67	65	80	78	(2)
Finance costs	216	-	433	260	(173)
Personnel costs	2,749	2,667	3,145	3,154	10
Overheads charged	-	-	3,475	3,475	-
<b>Total operating expenditure</b>	<b>6,585</b>	<b>6,453</b>	<b>11,952</b>	<b>11,570</b>	<b>(382)</b>
<b>Surplus/(deficit) from operations</b>	<b>(2,146)</b>	<b>(2,287)</b>	<b>(6,244)</b>	<b>(5,689)</b>	<b>(556)</b>
<b>Plus capital income</b>					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(deficit) including capital income</b>	<b>(2,146)</b>	<b>(2,287)</b>	<b>(6,244)</b>	<b>(5,689)</b>	<b>(556)</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	1,071	749	1,383	1,341	(43)
Loss on disposal of assets	-	-	-	-	-
<b>Total non-cash expenditure adjustments</b>	<b>1,071</b>	<b>749</b>	<b>1,383</b>	<b>1,341</b>	<b>(43)</b>
<b>Total non-cash adjustment</b>	<b>(1,071)</b>	<b>(749)</b>	<b>(1,383)</b>	<b>(1,341)</b>	<b>(43)</b>
<b>Total surplus/(deficit)</b>	<b>(3,217)</b>	<b>(3,035)</b>	<b>(7,628)</b>	<b>(7,030)</b>	<b>(598)</b>

## MONTHLY INCOME STATEMENT

	2024-2025 YTD		Full Year		
Support Services	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD	YTD	2024-25	2024-25	2024-25
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	85,485	86,235	102,904	103,651	(747)
Subsidies and grants	75	158	287	189	98
Fees and charges	633	749	682	817	(135)
Interest revenue	1,961	1,574	414	(51)	466
Other revenue	162	341	168	395	(227)
Overheads recovered	-	-	33,459	33,459	-
<b>Total operating income</b>	<b>88,316</b>	<b>89,058</b>	<b>137,914</b>	<b>138,460</b>	<b>(545)</b>
<b>Operating expenditure</b>					
Other expenditure	9,331	8,948	11,496	11,002	(494)
Depreciation and amortisation	3,645	3,818	4,387	4,581	194
Finance costs	9,509	10,667	1,361	2,554	1,193
Personnel costs	11,350	11,426	13,395	13,509	113
Overheads charged	-	-	3,089	3,089	-
<b>Total operating expenditure</b>	<b>33,835</b>	<b>34,859</b>	<b>33,728</b>	<b>34,735</b>	<b>1,007</b>
<b>Surplus/(deficit) from operations</b>	<b>54,481</b>	<b>54,199</b>	<b>104,186</b>	<b>103,725</b>	<b>461</b>
<b>Plus capital income</b>					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(deficit) including capital income</b>	<b>54,481</b>	<b>54,199</b>	<b>104,186</b>	<b>103,725</b>	<b>461</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	239	150	479	437	(42)
Loss on disposal of assets	-	-	-	-	-
<b>Total non-cash expenditure adjustments</b>	<b>239</b>	<b>150</b>	<b>479</b>	<b>437</b>	<b>(42)</b>
<b>Total non-cash adjustment</b>	<b>(239)</b>	<b>(150)</b>	<b>(479)</b>	<b>(437)</b>	<b>(42)</b>
<b>Total surplus/(deficit)</b>	<b>54,242</b>	<b>54,049</b>	<b>103,707</b>	<b>103,287</b>	<b>420</b>

# TREASURY REPORT 30 APRIL 2025



S&amp;P GLOBAL RATINGS CREDIT RATING:

AA

Outlook: Stable

## DEBT SUMMARY:

As at 30 April 2025

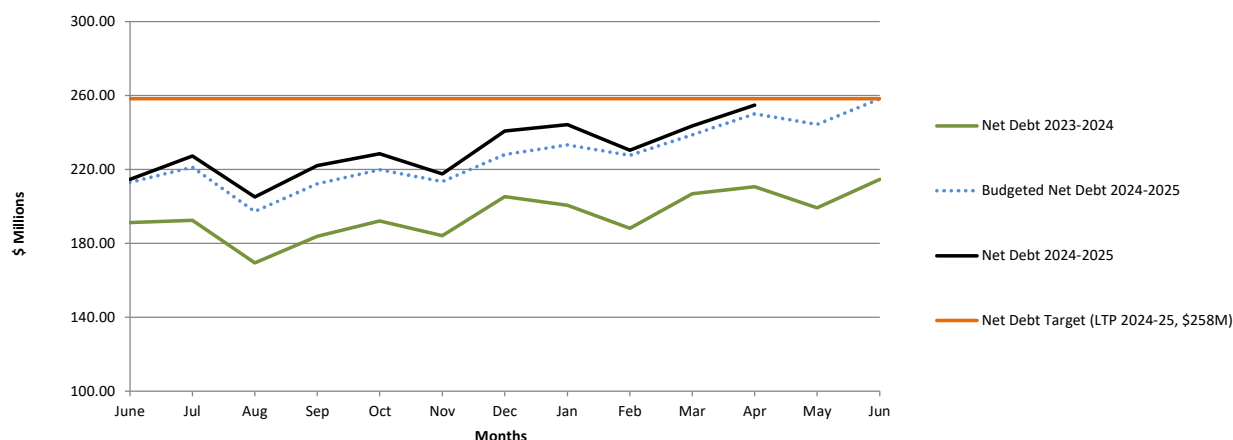
External Debt		
Opening public debt as at 1 April 2025		265,000,000
Plus loans raised during month	40,000,000	
Less loan repayments made during month (Note: Facility movement has been netted)	(10,000,000)	
Net movement in external debt		30,000,000
<b>Total External Debt</b>		<b>295,000,000</b>
Less: Cash balances (excluding funds held on behalf)	13,233,328	
Term deposits (Funds held on deposit until required for project funding)	27,000,000	
Total cash and term deposits		40,233,328
<b>Total Net External Debt</b>		<b>254,766,672</b>

Note: Council also holds \$6.0m of LGFA borrower notes. These are not included in net external debt as per Council's Treasury Risk Management Policy.

## External debt is represented by:

Less than 1 Year	68,000,000
1-3 Years	59,000,000
3-5 Years	100,000,000
Greater than 5 Years	68,000,000
<b>Total</b>	<b>295,000,000</b>

## NET EXTERNAL DEBT COMPARED TO BUDGET:



## Internal Funding\*

Community Development Funds		11,864,589
Property Reinvestment Reserve - Committed	-	
Property Reinvestment Reserve - Available for Investment	19,178,900	
		19,178,900
Hikurangi Swamp		777,878
Waste Minimisation Reserve		1,084,134
Water Reserve		22,106,957
Wastewater Reserve		41,289,678
<b>Total</b>		<b>96,302,136</b>

\*Note: Reserves Funding is disclosed to ensure transparency of Council's use of cashflow management to fund capital works.

Where funds are raised through property sales or targeted rates for Water, but they are not required for immediate investment in that asset category, Council's Revenue and Financing policy allows them to be used for other purposes, rather than being held on deposit.

To ensure total transparency of this we create Reserve Accounts so that the appropriate funding can be made available and transferred back when it is required. The timing of projects requiring these funds is set out in our Long Term Plan (LTP) and/or Annual Plan (AP).

These Reserves are not a liability to an external party, and are not part of Council's debt obligations.

The Property Reinvestment Reserve is split to record funds that have been already been committed to land purchases, and the remaining uncommitted balance that is available for other future investment purchases.

The only situation where our Net Debt would increase as a result of these Reserves is if major expenditure on Water Assets or property purchases is brought forward from the dates set out in the LTP/AP.





## 4.2 Capital Projects Report for the 10 months ending 30 April 2025

**Meeting:** Finance Committee  
**Date of meeting:** 22 May 2025  
**Reporting officer:** Alan Adcock (General Manager – Corporate / CFO)

### 1 Purpose / Te Kaupapa

To provide the Capital Projects Report for the period ending 30 April 2025.

### 2 Recommendation / Whakataunga

That Committee notes the Capital Projects Report for the period ending 30 April 2025.

### 3 Background / Horopaki

This report provides an update on the Capital Projects expenditure to date compared with the phased revised budget.

### 4 Discussion / Whakawhiti kōrero

Capital Projects year to date expenditure of \$88.8 million is \$19.3 million less than the phased revised budget. While the year-to-date expenditure remains greater than the two previous years (as illustrated by the Capital Projects Graph included as Attachment 1) it appears likely that there will be significant carry forwards into the next financial year.

This is partly due to the recent significant rainfall which has impacted physical works that will be invoiced in May.

However, it is apparent that forecasts provided previously by project managers were overly ambitious. For example, in March expenditure of \$18 million was forecast for April, while only \$6.5 million has been spent.

The business continues to focus on delivering the capital programme and will try to make up this shortfall. However, we will complete a further forecasting round next month in an effort to form an accurate picture of our expected end of year position, which also flows through to our opening debt for 2025/26 and next year's CapEx program.

Please note the forecast referred to in the attached reports is the forecast prepared by the business in March prior to the rainfall in April.

## **5 Significance and engagement / Te Hira me te Arawhiti**

The decisions or matters of this Agenda do not trigger the significance criteria outlined in Council's Significance and Engagement Policy, and the public will be informed via agenda publication on the website.

## **6 Attachments / Ngā Tāpiritanga**

Attachment 1 – Capital Projects Graphs April 2025

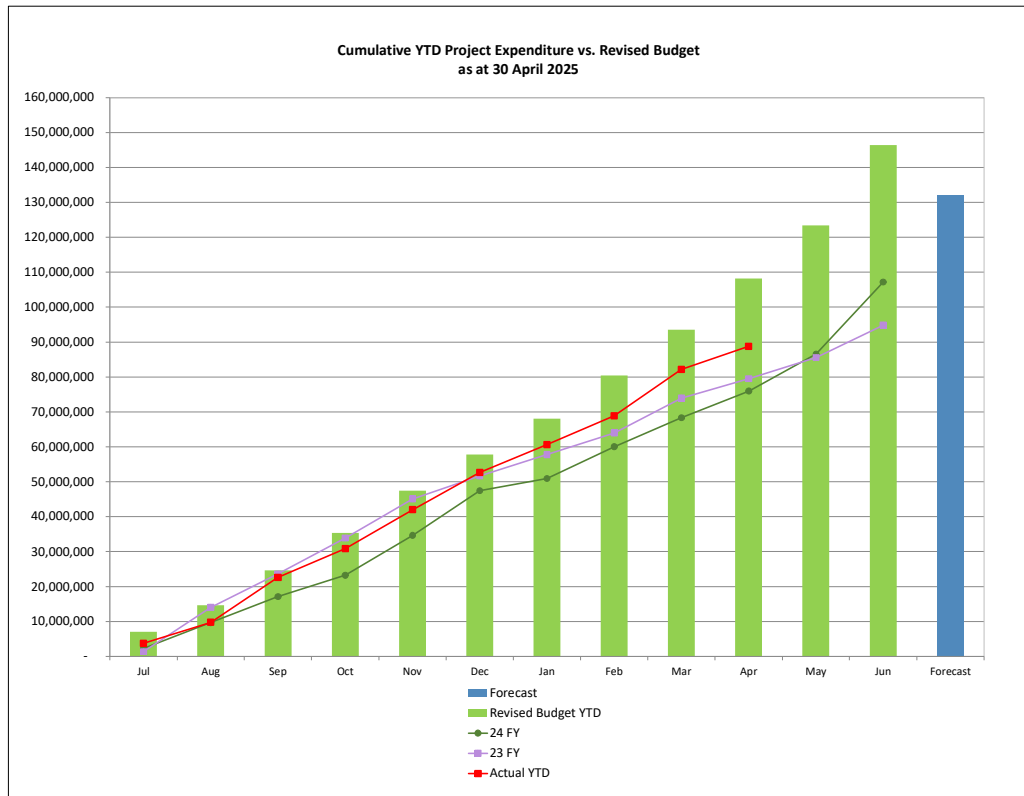
Attachment 2 – Capital Projects Report by Portfolio April 2025

Attachment 3 – Capital Projects Graph by Portfolio April 2025

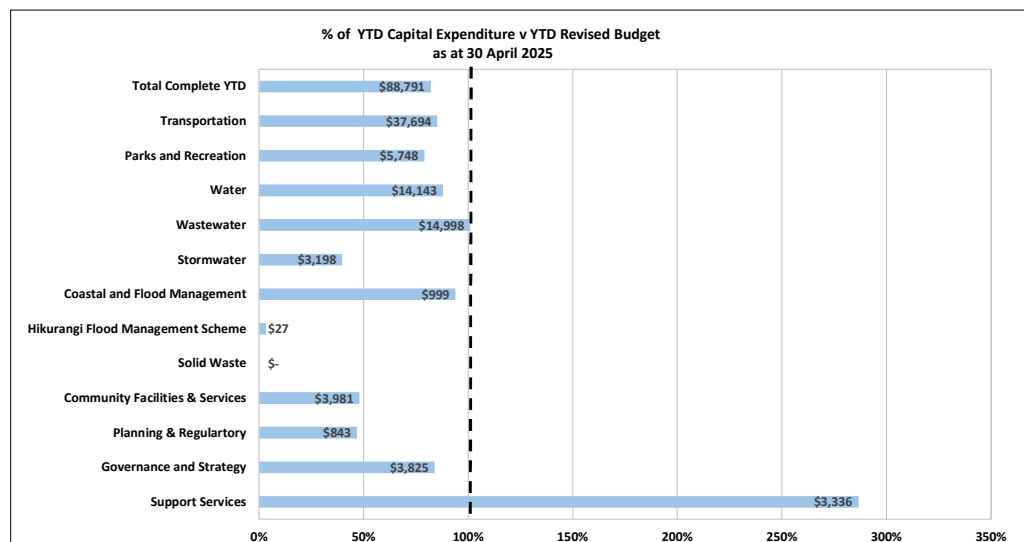
Attachment 4 – Capital Projects Report by Expenditure Type April 2025

Attachment 5 – Capital Projects Graphs by Expenditure Type April 2025

## CAPITAL PROJECTS GRAPHS AS AT 30 APRIL 2025



The above graph illustrates Councils actual spend year-to-date compared to the prior year actuals, and the budget set as part of the Annual Plan/Long Term Plan. The green bars indicate the estimated timing of the budgeted spend as we progress through the year. This budget phasing occurs at the start of the financial year based on the information known at that time. The timing of the actual spend may differ to this phasing. The blue column indicates the level of capital spend expected by the end of the financial year. This forecast is updated periodically throughout the year.



The above graph shows what percentage of the phased budgeted capital programme has been achieved year to date by Activity. This can be useful in determining a snapshot view of the year to date progress as well as to highlight timing differences between the actual spend and timing of the phased budget.



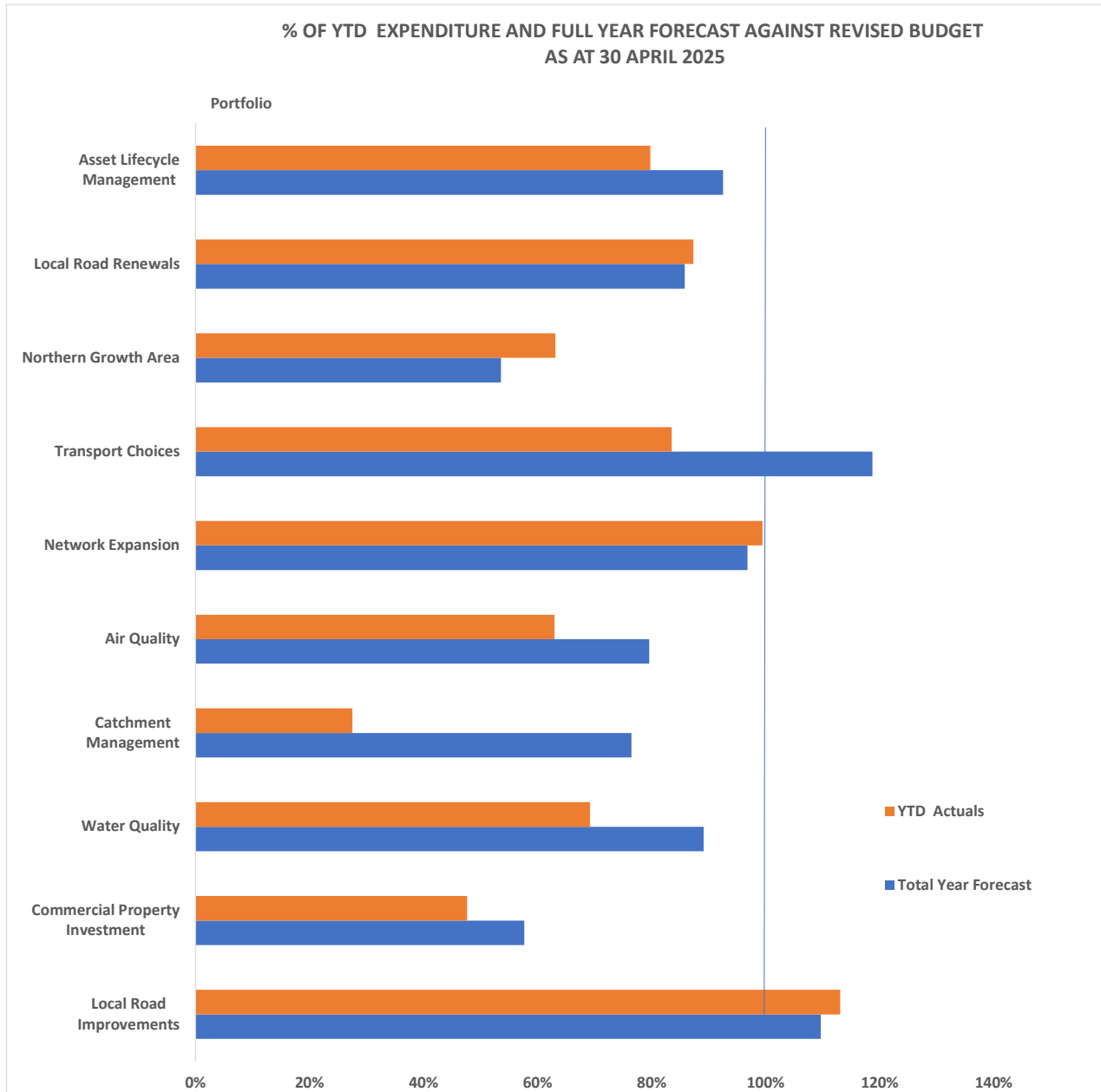
## CAPITAL PROJECTS REPORT BY PORTFOLIO

AS AT 30 April 2025

Portfolio	YTD Actuals \$000's	YTD Revised Budget \$000's	YTD Variance \$000's	Annual Revised Budget \$000's	Portfolio Description
Asset Lifecycle Management	21,615	27,111	5,496	34,364	Replacement of existing assets.
Local Road Renewals	21,695	24,861	3,166	28,517	NZTA subsidised renewals on existing roads.
Northern Growth Area	2,437	3,863	1,426	12,002	Works to enable growth to the north of Whangarei City.
Transport Choices	6,669	7,989	1,320	10,501	Government funded initiatives to encourage alternative travel to private vehicles.
Network Expansion	7,534	7,578	44	9,030	Works to that expand existing networks including Wastewater, Water, Stormwater and CCTV.
Air Quality	3,347	5,321	1,973	6,385	Initiatives contributing to the improvement of air quality.
Catchment Management	1,393	5,070	3,676	6,083	Improvements to the management of water flows predominantly stormwater and flooding.
Water Quality	3,127	4,520	1,393	5,749	Growth and improvements designed to improve water quality.
Commercial Property Investment	2,049	4,305	2,256	5,559	Investment and development of the commercial property portfolio.
Local Road Improvements	4,200	3,716	(483)	5,385	NZTA subsidised improvements to existing roads.
Digital Strategy	2,370	566	(1,804)	4,673	Development and maintenance of digital tools to enable efficient council operation.
Transportation Non- subsidised programme	1,961	2,456	496	4,054	Improvements to the Roding network and associated facilities fully funded by WDC.
Blue/Green Network Strategy	1,242	1,740	499	1,990	Implementation of the Blue Green Network Strategy including development of ecological and recreational corridors and managing flooding risks and future climate change.
Better Off Funding	537	1,359	822	1,733	Government funded initiatives to build community resilience.
Active Recreation and Sport	1,171	1,493	322	1,587	Implementation of the Active Recreation and Sports Strategy including facilities to encourage sports and recreation predominantly sports parks
Civil Defence & Emergency Management	788	1,119	332	1,517	Equipment for civil defence.
Open Space Strategy	1,110	1,138	29	1,280	Provision and improvement of open spaces for recreation.
Public Conveniences	167	309	142	1,029	Public conveniences renewals and development.
City Centre Strategy	498	809	311	971	Implementation of the CBD Masterplan including development of the Central Business District
Walking and Cycling Improvements	164	705	541	943	NZTA funded improvements to walking and cycling facilities.
Community Placemaking	140	522	382	816	Funding to enable Communities to identify and prioritise assets for their communities.
Cyclone Gabrielle	106	468	362	601	Recovery projects resulting from Cyclone Gabrielle.
Sustainability	0	343	343	412	Initiatives that contribute to a sustainable district.
Housing Strategy	0	228	228	285	Implementation of the Housing Strategy including provision of new Pensioner Housing.
Knowledge Hub	250	136	(114)	253	Development of the Knowledge Hub Precinct Plan including the Forum North building and surrounding area.
Pohe Island Masterplan	135	50	(85)	195	Implementation of the Pohe Island Masterplan
Transportation Investment Management	0	146	146	175	NZTA subsidised investment in strategies to manage transportation.
Marine Strategy	5	95	90	96	Development of strategy around provision of marine recreation facilities
Arts Culture and Heritage Strategy	40	54	14	54	Initiatives to implement the Arts Culture and Heritage Strategy to integrate arts culture and heritage to Council facilities.
Cemetery Strategy	11	50	39	51	Implementation of the Cemetery Strategy
Public Transport Services	3	30	27	51	NZTA funded improvements to non private vehicle transportation.
Indoor and Outdoor Courts Strategy	3	28	25	33	Implementation of the Indoor and Outdoor Courts Strategy including development of hard courts for recreation.
<b>Total</b>	<b>84,766</b>	<b>108,179</b>	<b>23,412</b>	<b>146,376</b>	
Council Approved Unbudgeted Expenditure	4,024	0	(4,024)	0	Unbudgeted expenditure approved by Council outside of the LTP
<b>Grand Total</b>	<b>88,791</b>	<b>108,179</b>	<b>19,388</b>	<b>146,376</b>	



## CAPITAL PROJECTS GRAPHS BY PORTFOLIO



The above graph represents capital spend (actual and forecast) as a percentage of the budget for the same period:

The orange bar reflects actual spend compared to the year-to-date phased budget. If the orange bar is below 100%, it indicates either a timing difference between the budget phasing and the projects progress, or a delay in the project. Conversely, if the orange bar exceeds the 100% line, the project is ahead of schedule compared to the phased budget.

The blue bar reflects our forecasted spend by year end, and compares this to the full year budget. If the blue bar surpasses the 100% line, it suggests that spend is expected to exceed budget. If the blue bar is before the 100% line, it indicates that the full budget is not expected to be spent within this financial year, which should correlate with anticipated carry forwards.

By comparing these two data sets, we gain insight into whether the year-to-date position is expected to continue through to year end.

The portfolio's have been ordered by value, from largest to smallest, and represents the 10 portfolios with the largest budgets in the current financial year. These 10 portfolios account for 84.4% of the total annual projects budget.





# Capital Projects Report By Expenditure Type

As at 30 April 2025

	Actual 000's	Revised Budget 000's	Variance 000's	Total Revised Budget 000's
<b>Whangarei District Council</b>				
Growth	9,626	13,572	3,945	23,305
Level of Service	37,676	49,549	11,873	65,694
Renewal	41,489	45,058	3,569	57,378
<b>Grand Total</b>	<b>88,791</b>	<b>108,179</b>	<b>19,388</b>	<b>146,376</b>

## Breakdown by Expenditure Category

	Actual 000's	Revised Budget 000's	Variance 000's	Total Revised Budget 000's
<b>Growth</b>				
Transportation	3,248	5,835	2,587	13,446
Park and Recreation	762	1,054	292	1,098
Water	3,662	4,215	553	5,033
Wastewater	1,012	1,391	378	1,698
Stormwater	270	818	548	981
Coastal and Flood Management	0	0	0	0
Hikurangi Repo Flood Protection	0	0	0	0
Solid Waste	0	0	0	0
Community Facilities and Services	3	4	1	5
Planning and Regulatory Services	0	0	0	0
Governance and Strategy	160	110	(50)	205
Support Services	509	147	(363)	839
<b>Total for Growth</b>	<b>9,626</b>	<b>13,572</b>	<b>3,945</b>	<b>23,305</b>
<b>Level of Service</b>				
Transportation	15,648	16,821	1,174	23,195
Park and Recreation	3,208	4,062	853	5,458
Water	5,491	5,189	(302)	6,539
Wastewater	3,575	6,542	2,966	8,052
Stormwater	1,670	5,503	3,833	6,731
Coastal and Flood Management	298	188	(110)	249
Hikurangi Repo Flood Protection	4	78	74	93
Solid Waste	0	0	0	0
Community Facilities and Services	2,924	6,703	3,779	7,756
Planning and Regulatory Services	0	0	0	0
Governance and Strategy	3,505	3,994	489	5,213
Support Services	1,352	469	(883)	2,406
<b>Total for Level of Service</b>	<b>37,676</b>	<b>49,549</b>	<b>11,873</b>	<b>65,694</b>
<b>Renewals</b>				
Transportation	18,798	21,550	2,752	25,435
Park and Recreation	1,778	2,152	374	3,212
Water	4,990	6,681	1,691	8,473
Wastewater	10,410	6,922	(3,488)	8,632
Stormwater	1,258	1,725	467	2,070
Coastal and Flood Management	701	875	174	1,621
Hikurangi Repo Flood Protection	23	744	722	893
Solid Waste	0	28	28	28
Community Facilities and Services	1,054	1,583	530	2,304
Planning and Regulatory Services	843	1,800	957	1,865
Governance and Strategy	160	450	290	609
Support Services	1,474	548	(927)	2,235
<b>Total for Renewals</b>	<b>41,489</b>	<b>45,058</b>	<b>3,569</b>	<b>57,378</b>
<b>Total for All Expenditure Type</b>	<b>88,791</b>	<b>108,179</b>	<b>19,388</b>	<b>146,376</b>

## Breakdown by Activity

	Actual 000's	Revised Budget 000's	Variance 000's	Total Revised Budget 000's
<b>Transportation</b>				
Growth	3,248	5,835	2,587	13,446
Level of Service	15,648	16,821	1,174	23,195
Renewals	18,798	21,550	2,752	25,435
<b>Total for Transportation</b>	<b>37,694</b>	<b>44,206</b>	<b>6,512</b>	<b>62,077</b>
<b>Park and Recreation</b>				
Growth	762	1,054	292	1,098
Level of Service	3,208	4,062	853	5,458
Renewals	1,778	2,152	374	3,212
<b>Total for Park and Recreation</b>	<b>5,748</b>	<b>7,268</b>	<b>1,520</b>	<b>9,768</b>
<b>Water</b>				
Growth	3,662	4,215	553	5,033
Level of Service	5,491	5,189	(302)	6,539
Renewals	4,990	6,681	1,691	8,473
<b>Total for Water</b>	<b>14,143</b>	<b>16,085</b>	<b>1,942</b>	<b>20,045</b>
<b>Wastewater</b>				
Growth	1,012	1,391	378	1,698
Level of Service	3,575	6,542	2,966	8,052
Renewals	10,410	6,922	(3,488)	8,632
<b>Total for Wastewater</b>	<b>14,998</b>	<b>14,854</b>	<b>(144)</b>	<b>18,382</b>
<b>Stormwater</b>				
Growth	270	818	548	981
Level of Service	1,670	5,503	3,833	6,731
Renewals	1,258	1,725	467	2,070
<b>Total for Stormwater</b>	<b>3,198</b>	<b>8,045</b>	<b>4,848</b>	<b>9,782</b>
<b>Coastal and Flood Management</b>				
Growth	0	0	0	0
Level of Service	298	188	(110)	249
Renewals	701	875	174	1,621
<b>Total for Coastal and Flood Management</b>	<b>999</b>	<b>1,063</b>	<b>64</b>	<b>1,870</b>
<b>Hikurangi Repo Flood Protection</b>				
Growth	0	0	0	0
Level of Service	4	78	74	93
Renewals	23	744	722	893
<b>Total for Hikurangi Repo Flood Protection</b>	<b>27</b>	<b>822</b>	<b>795</b>	<b>987</b>
<b>Solid Waste</b>				
Growth	0	0	0	0
Level of Service	0	0	0	0
Renewals	0	28	28	28
<b>Total for Solid Waste</b>	<b>0</b>	<b>28</b>	<b>28</b>	<b>28</b>
<b>Community Facilities and Services</b>				
Growth	3	4	1	5
Level of Service	2,924	6,703	3,779	7,756
Renewals	1,054	1,583	530	2,304
<b>Total for Community Facilities and Services</b>	<b>3,981</b>	<b>8,290</b>	<b>4,309</b>	<b>10,066</b>

**Planning and Regulatory Services**

Growth	0	0	0	0
Level of Service	0	0	0	0
Renewals	843	1,800	957	1,865
<b>Total for Planning and Regulatory Services</b>	<b>843</b>	<b>1,800</b>	<b>957</b>	<b>1,865</b>

**Governance and Strategy**

Growth	160	110	(50)	205
Level of Service	3,505	3,994	489	5,213
Renewals	160	450	290	609
<b>Total for Governance and Strategy</b>	<b>3,825</b>	<b>4,554</b>	<b>729</b>	<b>6,027</b>

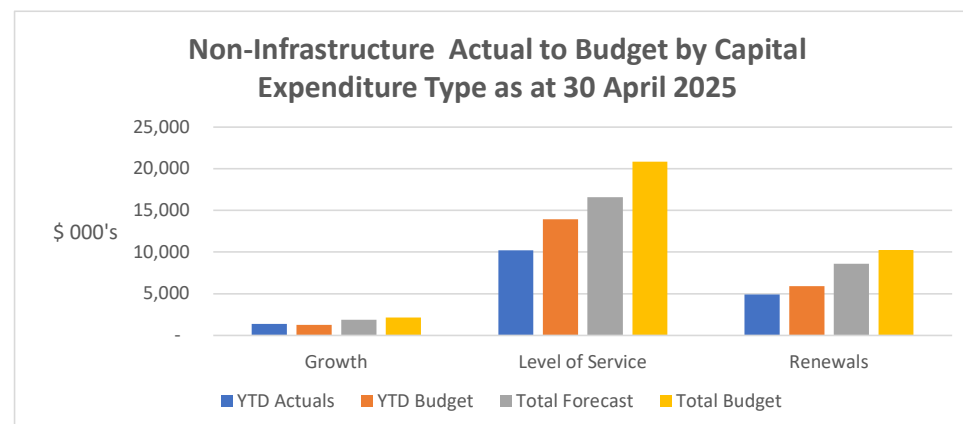
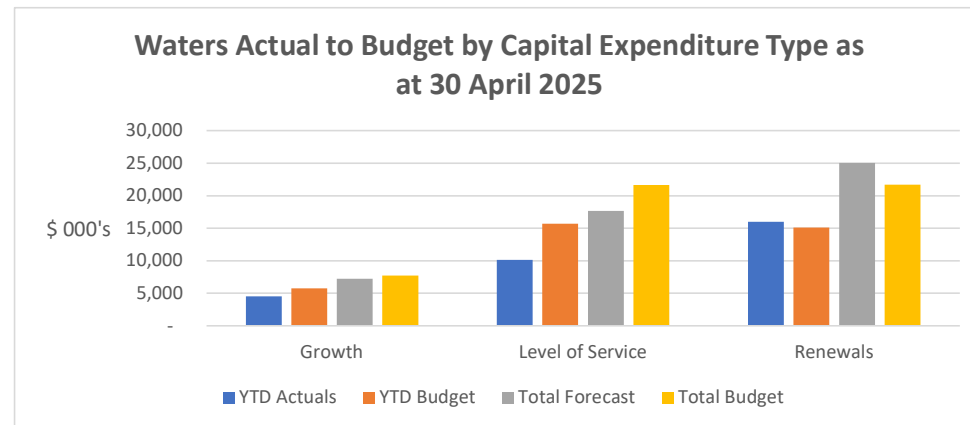
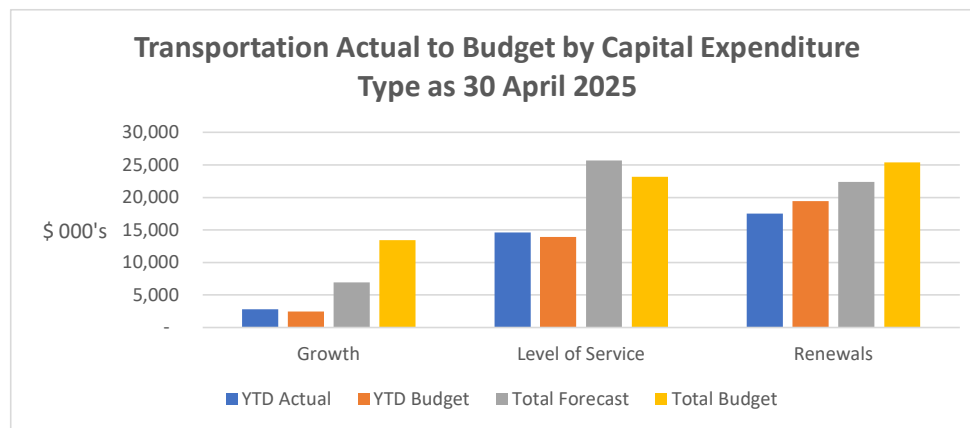
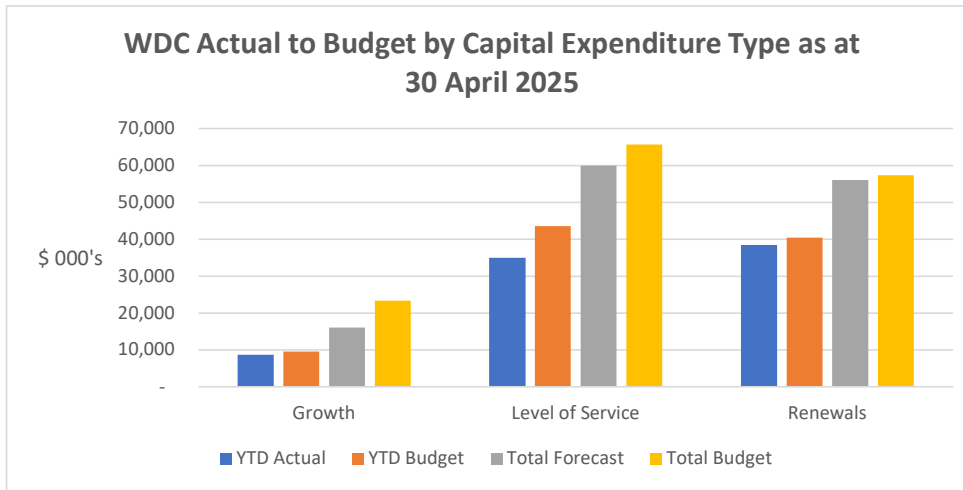
**Support Services**

Growth	509	147	(363)	839
Level of Service	1,352	469	(883)	2,406
Renewals	1,474	548	(927)	2,235
<b>Total for Support Services</b>	<b>3,336</b>	<b>1,164</b>	<b>(2,172)</b>	<b>5,481</b>

<b>Total for All Activities</b>	<b>88,791</b>	<b>108,179</b>	<b>19,388</b>	<b>146,376</b>
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## CAPITAL PROJECT GRAPHS BY EXPENDITURE TYPE AS AT 30 APRIL 2025





## 4.3 Operations Report – Corporate Group – May 2025

**Meeting:** Finance Committee  
**Date of meeting:** 22 May 2025  
**Reporting officer:** Alan Adcock (General Manager – Corporate/CFO)

### 1 Purpose / Te Kaupapa

To provide a brief overview of work across functions and services that the Corporate Group is responsible for.

### 2 Recommendation / Whakataunga

That the Finance Committee notes the Corporate Group operations report for May 2025 which contains statistics up to 30 April 2025.

### 3 Background / Horopaki

The Finance Committee terms of reference list key responsibilities which include provision of an operations report from the Corporate Group.

This report provides a brief overview of some of the operational highlights across functions and services of the Corporate Group, including comment on some future planned activities. This report contains statistics up to 30 April 2025 and other narrative is provided as a general update.

### 4 Significance and engagement / Te Hira me te Arawhiti

The decisions or matters of this agenda do not trigger the significance criteria outlined in Council's Significance and Engagement Policy, and the public will be informed via agenda publication on the website.

### 5 Attachment / Ngā Tāpiritanga

Attachment 1 – Corporate Group Operations Report – May 2025 (statistics to 30 April 2025)





# Operations Report Corporate Group

**May 2025**  
*(statistics to 30 April 2025)*

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3..... Finance .....	8
4..... Revenue .....	10
5..... Business Support.....	12
6..... Property .....	17
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## **1. *Management Update***

This report contains statistics up to 30 April 2025 and other narrative is provided as a general update.

### **1.1 *Procurement Reporting – Contracts Approved Under Delegated Authority***

Contracts have been reviewed and there are none to report for this period.

### **1.2 *Current Priorities and Challenges***

The challenges and priorities for the Corporate Group are outlined in the report under each department. In summary, the main issues are:

- establishing the new Property Department/Team
- consultation on the 2025/26 Annual Plan
- consultation on Local Waters Done Well
- contributing to work on the Water Services Delivery Plan
- implementation phase of several ICT projects
- tri-annual District rating revaluation – objection phase
- working with ratepayers to minimise rates arrears, and
- managing ongoing operational cost pressures.

## **2. Information Communications Technology (ICT)**

### **2.1 Current Priorities and Challenges**

Our current priorities are the ongoing rollout of Windows 11 across Council, the continued work in our staged transition within Technology One from Ci to CiA, the ongoing work in implementing DxP and the successful completion of our Project Lifecycle Management (PLM) implementation. The ICT team are kicking off another series of projects in line with the LTP, with substantial effort going into core IT Infrastructure.

The Ci to CiA Transitions project (Stage 1b) due to go live in June has been delayed until September due to system bugs discovered during system testing that would have a detrimental impact on our User Acceptance Testing. The Project Steering Committee made the decision to temporarily delay go live and we are working with the vendor to address the issues in the system and to realign the programme of work to ensure we meet subsequent timelines.

### **2.2 Operational Activities**

The ICT team is focused on supporting the organisation through the final stages of our Windows 11 deployment.

With end of financial year fast approaching, we are collaborating with stakeholders to prepare for this rollover.

The ICT Projects currently in phase are requiring a whole of department approach as we are handing over and completing projects and starting new projects.

The completion of work ensuring all remaining documents at Iron Mountain were destroyed as per the Public Records Act has resulted in the termination of our contract with Iron Mountain for Records Management Storage. This will result in future savings equivalent to about \$19,000 per year.

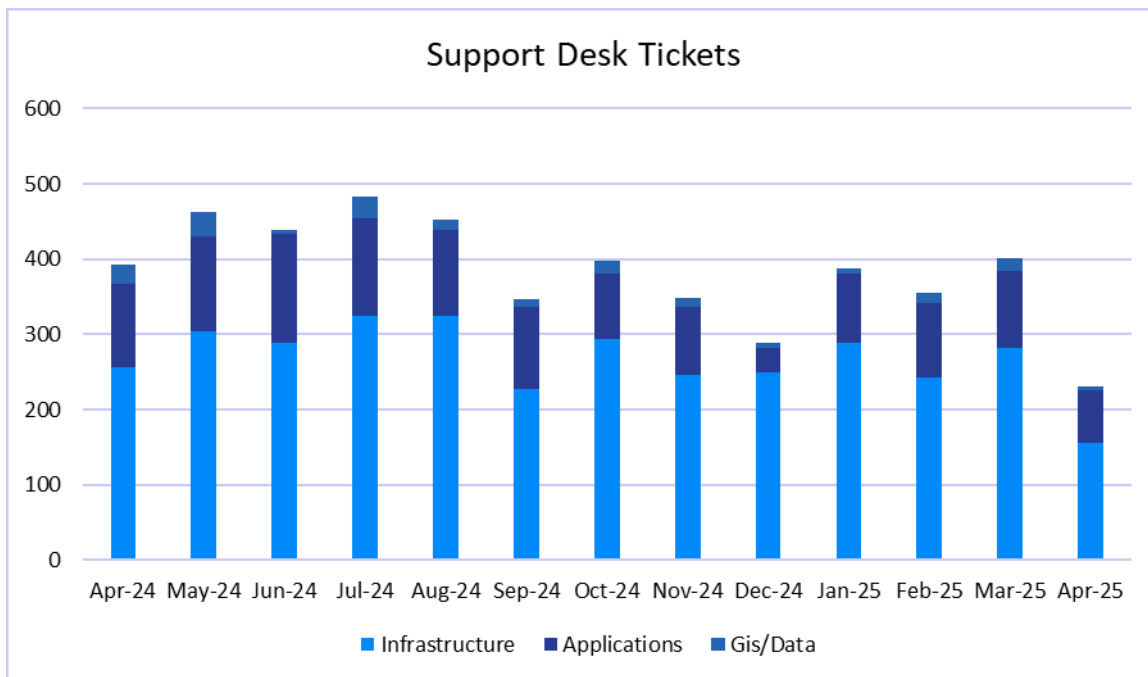
Although we had two short weeks during the month, the majority of the ICT team continued to be engaged onsite at Te Iwitahi in order to ensure we remain committed to deadlines.

### **ICT End User Support**

#### **Business as usual**

The User Support team is nearing the completion of the Windows 11 user upgrade, with an ~90% completion rate as of 27 April. We have also cleaned up our storeroom, recycling older cables and equipment.

We are collaborating with stakeholders to prepare for the financial year rollover. This year we are also engaging the projects team to demonstrate our processes so this can be replicated and tested within the CiA Transitions Project.



Three new staff members joined Council during April and ICT provided induction and co-ordinated training as needed.

### ***ICT Systems Engineering***

#### **Managed Events/P1 Incidents for the month**

The Council Chambers Audio Visual (AV) system experienced a critical hardware fault that required the vendor to replace and rebuild the control system. This resulted in attendees being unable to attend Council meetings remotely on 17 April.

A separate issue occurred after the AV system fault was resolved where Democracy staff were unable to initiate a Live Stream on 29 April. This was quickly resolved by the vendor.

A failure on our Contact Centre telephony system on 30 April required a redirect of incoming calls to the after-hours Contact Centre. This issue was resolved within one hour and services were redirected back to the Contact Centre.

#### **Availability Management**

All systems at our Datacentre remained operational.

#### **Business as usual**

For the month of April, our focus continued to be on the deployment of Windows 11, this is now at 90% complete. The team is also working through action items as a result of the Cyber Security audit that we previously completed with 73% of the Scope of Work having been assessed, and 41% in progress.

### ***Information Management***

#### **Business as Usual**













- Finalising requirements for natural hazards technical reports based on updated legislation.
- Allocation of funding for the digitisation of cemetery files approved. Project approvals in process with the vendor already engaged to commence digitisation.
- Changes made to Emergency Management workspace to allow creation of a new site per emergency 'event' and easier access to useful records.













- Updating Tech One integration for Resource Consents to ensure older resource consents are able to migrate proformas across to the correct location in Kete.

### ICT Projects

The Flowingly project has been approved and initiated. This project is a replacement for our current business process mapping tool, ProMapp. Transitioning to Flowingly allows for substantial savings in licensing costs. The new tool also provides opportunities for better adoption of process mapping and recording, enhancing current processes and achieving efficiencies through automated workflows.

LEGEND:  NOT STARTED  ON TRACK  GOING OFF TRACK  OFF TRACK

Project Name	Phase	On Schedule	On Budget
PLM (Project Lifecycle Management)	Closing		
<ul style="list-style-type: none"> <li>Closing activities begun</li> <li>Dashboard refinement in progress to complete before project is closed</li> <li>Benefits realisation meeting completed, and actions given</li> </ul>			
Windows 11 Deployment (W11)	Execution		
<ul style="list-style-type: none"> <li>90% through the fourth phase (largest)</li> <li>Special computers remain to be updated once phase four is complete</li> <li>Issues are being resolved as they are submitted and logged</li> </ul>			
TechOne – NA (Data preparation for Transitions)	Execution		
<ul style="list-style-type: none"> <li>Bulk updating of Te Kamo can now be processed</li> <li>Customer Services is reviewing all postal addresses associated to properties and correcting them. 1600 of 2000 streets have been cleansed</li> <li>Readiness checks are 85% reviewed and complete. Some require further transitioning of data, and service cases are open with Technology One for others</li> </ul>			
TechOne – DXP	Execution		
<ul style="list-style-type: none"> <li>Training planned for users</li> <li>User Access and permissions to be configured</li> <li>On track for May Go Live</li> </ul>			
TechOne – Ci to CiA Transition	Execution		
<ul style="list-style-type: none"> <li>Product issues have meant testing cannot be completed to schedule</li> <li>Due to the amount of Priority 1 and 2 issues outstanding, the 1B Transition Steering Committee have decided not to proceed to User Acceptance Testing. This has meant the Project will now not meet June Go Live</li> <li>TechOne providing more support to resolve outstanding issues</li> <li>Project team continues to test product until current priority issues are resolved.</li> </ul>			
Alpha One Build Integration	Planning		
<ul style="list-style-type: none"> <li>Initial review session with KBUs has taken place</li> <li>Recommendations will be documented and then confirmed before reviewing them with the vendor</li> </ul>			

HRIS – Talent and Succession	Planning		
<ul style="list-style-type: none"> <li><i>Demonstration from Gisborne District Council organised</i></li> <li><i>Requirements now completed</i></li> </ul>			
TechOne 2024B Upgrade	Execution		
<ul style="list-style-type: none"> <li><i>User Acceptance Testing (UAT) still in progress</i></li> <li><i>Issues resolved as they are submitted by users</i></li> </ul>			
Firewall Replacement	Planning		
<ul style="list-style-type: none"> <li><i>Waiting hardware to arrive</i></li> <li><i>First meeting held with vendor to plan order of sites and dates</i></li> </ul>			
Rendezvous Replacement	Initiation		
<ul style="list-style-type: none"> <li><i>Requirements now documented</i></li> <li><i>Options paper &amp; procurement plan to be completed</i></li> </ul>			
Flowingly - ProMapp Replacement	Initiation		
<ul style="list-style-type: none"> <li><i>Business Case approved and contract signed</i></li> <li><i>First workshop to kick off project to commence</i></li> </ul>			
Cemetery Record digitisation	Initiation		
<ul style="list-style-type: none"> <li><i>Variation to procurement ready for review for approval</i></li> </ul>			

### 3. Finance

#### 3.1 Current Priorities and Challenges

Key priorities this month include:

- Continued work on 2025-26 Annual Plan budgets
- Planning for 2024-25 Annual Report and associated audit
- Month end financial reports and variance analysis
- Ongoing work due to multi-year forecasting and budget transfers
- Input into various agendas across Council's businesses.

Key challenges this month include:

- Disruption to normal deadlines and processes due to statutory holidays and staff leave
- Working with multi-year forecasting and impacts on the Annual Plan budget process
- External funding forecasting and impacts on Annual Plan budget.

#### 3.2 Operational Activities

##### 2024-25 Financial Year

A financial report for the ten months ending 30 April 2025 has been included within a separate agenda. This report provides a comparison of year-to-date actuals with the phased budget, along with a full year forecast prepared by the business in March. Further information is included within that agenda.

The forecast includes significant variances against budget for capital revenue. This includes NZTA subsidies, other capital grants and vested asset income. This variance is due to:

- Reduced funding from NZTA
- Timing of capital project delivery (where projects are delayed the revenue will be pushed into next financial year)
- Vested asset income (non-cash item) due to lower than budgeted development activity and assets vested to Council.

Operational budgets continue to be under pressure, with unfavourable variances forecast at year end. This will continue to be a challenge into the next financial year, with additional operational costs not currently budgeted for within the 2025-26 Annual Plan. More information is provided below.

##### 2025-26 Annual Plan

In preparation for the Issues and Options agenda, Finance staff are updating the draft budget for the final version, which includes:

- Revisiting the opening position for 2025-26 based on the March 2025 full-year forecast result.
- Incorporating the March 2025 forecast carry forwards into the 2025-26 capital programme. This work also includes adjusting for external funding and operational expenditure on projects.
- Capturing and considering agendas and decisions that have an impact on the Annual Plan budgets.
- Working through items that require resolution, such as final restructure adjustments and unbudgeted high-risk items.



As part of the Annual Plan process, the business identified a number of unbudgeted high-risk items. Some of these are legislative requirements for which adequate budgets have not been allocated within the draft Annual Plan. Management is yet to determine how these will be prioritised and addressed as part of the preparation of the final Annual Plan budget. Any increase in budgeted expenditure will put further pressure on the financial parameters agreed on as part of the Long Term Plan. Further information on these high-risk items and how they will be managed will be included within the Issues and Options agenda for further discussion as part of the Annual Plan process.

### ***2025-26 Fees and Charges***

2025-26 Proposed Fees and Charges were presented at the March Council meeting. Those fees not subject to the special consultative procedure were adopted at that meeting. Remaining fees were included for consultation with the Annual Plan and will be revisited as part of the deliberations process before final adoption in June.

### ***2024-25 Annual Report and Audit***

Initial planning for the 2024-25 Annual Report has commenced. The timing of Local Government Elections, combined with the standard legislative deadline for adoption of 31 October 2025, creates additional complexity. The preparation of the Annual Report requires extensive resource from across the organisation and audit alike. Previous efforts to complete the Annual Report by September (prior to elections) have been difficult. With increasing complexity and scrutiny, along with competing priorities and workload, this is unlikely to be achievable.

An interim audit is expected to occur from the end of June to mid-July, with the final audit scheduled from mid-August through to October. Management is working with Deloitte and will share the Audit Plan and timeline at the next Risk and Audit Committee meeting.

## 4. Revenue

### 4.1 Current Priorities and Challenges

Priorities:

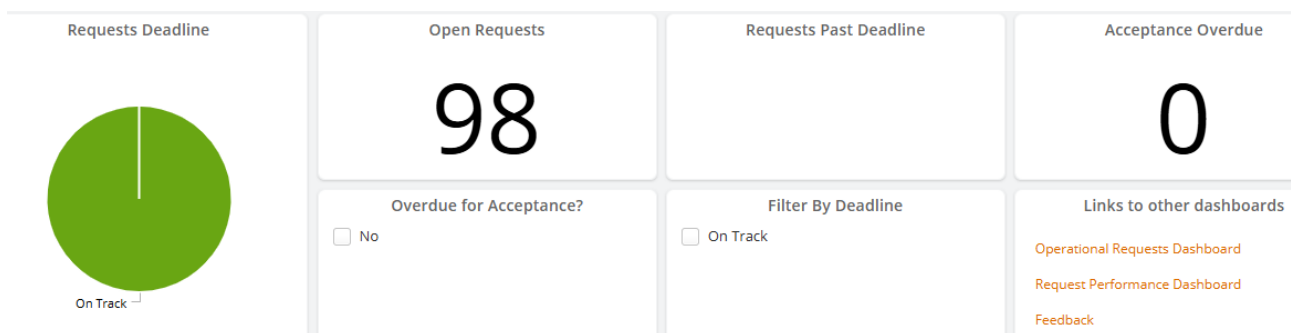
- 2025-26 Annual Plan – Consultation
- 2024 General Revaluation
- Year-end and year-start tasks.

Challenges:

- Customer contact during the Annual Plan consultation period
- Managing workload
- Debt collection.

### 4.2 Request System Dashboard:

1 May 2025:



There were 567 online customer service requests received in April which is 120 more than last year. The 85 unresolved requests are: 10 from May, 46 from April and the remaining 42 are valuation queries (required to be resolved by 30 June).

### 4.3 Operational Activities

#### Projects

The focus during April, was:

- 2025-26 Annual Plan – with the consultation period open for April the team was busy with questions about the proposed changes to rating policy. Information was provided to the Communications team to assist with the press and social media queries. The revenue manager attended the drop-ins, as well as other interest group meetings. The interaction with customers was sometimes challenging for the team as some were passionate about the proposed changes.
- TechOne CiA Implementation – the planned implementation of Sundry Debtors and parts of Regulatory (Dog licenses and Infringements) has been delayed, however the key business users have been providing some input to functionality.
- 2024 General Revaluation – 776 of 852 objections to the 2024 rating valuations are unprocessed. Opteon has increased resources in the Whangarei team.

## **Operations**

The fourth land rates instalment was sent in April. There was a note on the instalment to let customers know about the proposed changes to rating policy. This appeared to increase interest in consultation on the 2025-26 Annual Plan.

There were 186 property sales in April, tracking 18% higher than last year (the 9 months ending 31 March 2025).

A new team member will start on 19 May; we are looking forward to being at full strength leading into the challenging year end/year start period.

Work on the annual contract renewal for providing rating services to Northland Regional Council and an extension to the valuation service provider contract is in progress.

Reporting on the Collections team's work can now be found in the Financial report (at Chair's request).

## **5. Business Support**

Business Support has had a productive month across Procurement, Contract Coordination and Facilities Management. Newly onboarded staff are settling well and already adding value by reviewing current systems and practices, looking for more efficient ways of service delivery. Council can expect to see more work across the organisation in the coming months with some positive changes being implemented.

Council is in the process of recruiting a Project Management Advisor to work alongside our Procurement Advisor and Contracts Coordinator. Together, this unit will advise, educate and lead the organisation in a unified and consistent approach giving Council better clarity on what and how staff are delivering projects end to end.

Also of note is that Council has had its NABERSNZ (National Australian Built Environment Rating System NZ) assessment application for Te Iwitahi made. This energy efficiency rating will provide Council with a sustainability rating and a baseline from which it can work on to continuously improve year by year. Achieving a Level 4 status will see us retain discounted pricing for the Green Loan used to construct Te Iwitahi.

### **5.1 Current Priorities and Challenges**

Current priorities include:

- Review of CCTV across Council sites
- Recruitment
- Inducting new Team Leader.

Current challenges include:

- Inclement weather
- Managing starters/leavers and training.

### **5.2 Operational Activities**

#### **Facilities**

The Facilities team are coming together as a new team and have delivered good business as usual outcomes enabling the smooth operation of Council services. The main challenge over the last month has been inclement weather. Not only did the weather prevent works from going ahead outside, it highlighted some defects inside Te Iwitahi. Council has engaged the Te Iwitahi contractors and is in the process of having them come up with solutions to the defects which they will then carry out under warranty. There is also ongoing maintenance being undertaken at Te Iwitahi with standard wear and tear over the last two years needing to be remedied.

Facilities are currently heading a CCTV Review for Council. This review will cover all CCTV in the district with the exclusion of roading CCTV. This is a significant and complex piece of work but important for the safety of our staff, assets, and community.

Our Security and Related Services contract comes to an end this month and the process of going to market for procurement has commenced. The existing security contractor will continue delivering services while the procurement process is completed.

#### **Procurement**

Procurement has had a busy month assisting the organisation with day to day procurement activities while also being called on to provide high level strategic advice into policy and the Government Procurement Rules update. Council has also been involved with investigations into the development of a Northland Regional Procurement Strategy alongside Amotai, Northland Inc, the Ministry of Social Development, Far North District Council, Kaipara District Council, and the

Northland Regional Council. While in its early stages and subject to change, this strategy is looking to encourage more locally focused procurement to build the local economy, support smaller businesses, and build local capability.

Procurement has worked alongside the Communications Department over the last month updating the 'Working with Council' webpage on our website. The webpage now outlines the procurement processes that Council use, how to become a supplier, tender for projects, and health and safety requirements. Following the webpage update we will be making a public post on Council's Facebook page to promote traffic to the website, as well as highlighting a small local business that Council has worked well with over the last few years. The aim of this initiative is to promote Council as a buyer and to support local businesses and the local economy.

The Internal Audit on Council's Procurement Policy and Manual is currently underway. The outcome of this will provide the basis for the renewal of the Policy which is currently drafted but which may be amended pending the outcome of the audit.

Training is ongoing with staff both for new starters to Council and to those requiring a refresher. The General Manager Infrastructure has also requested some targeted training for staff in that area. The focus of this training will be ensuring staff clearly understand the Policy, Manual and Financial Delegated Authority rules. It will also focus on the approvals process. We will also provide refresher training on how provisions that are already in our policy can be used to encourage local supply and faster execution of the procurement process.

### **Key Activities:**

#### **Internal**

- Providing general advice and support to staff involved in procurement-related projects.
- Planning further procurement workshop training
- Supported Transportation staff in finalising the Roding Maintenance tender
- Attended the Civil Defence Emergency Management forum.

#### **Strategic**

- Expanding and updating procurement related section of Council's external website
- Providing feedback on Government Procurement Rules update consultation.

#### ***Major work streams in procurement in April have included:***

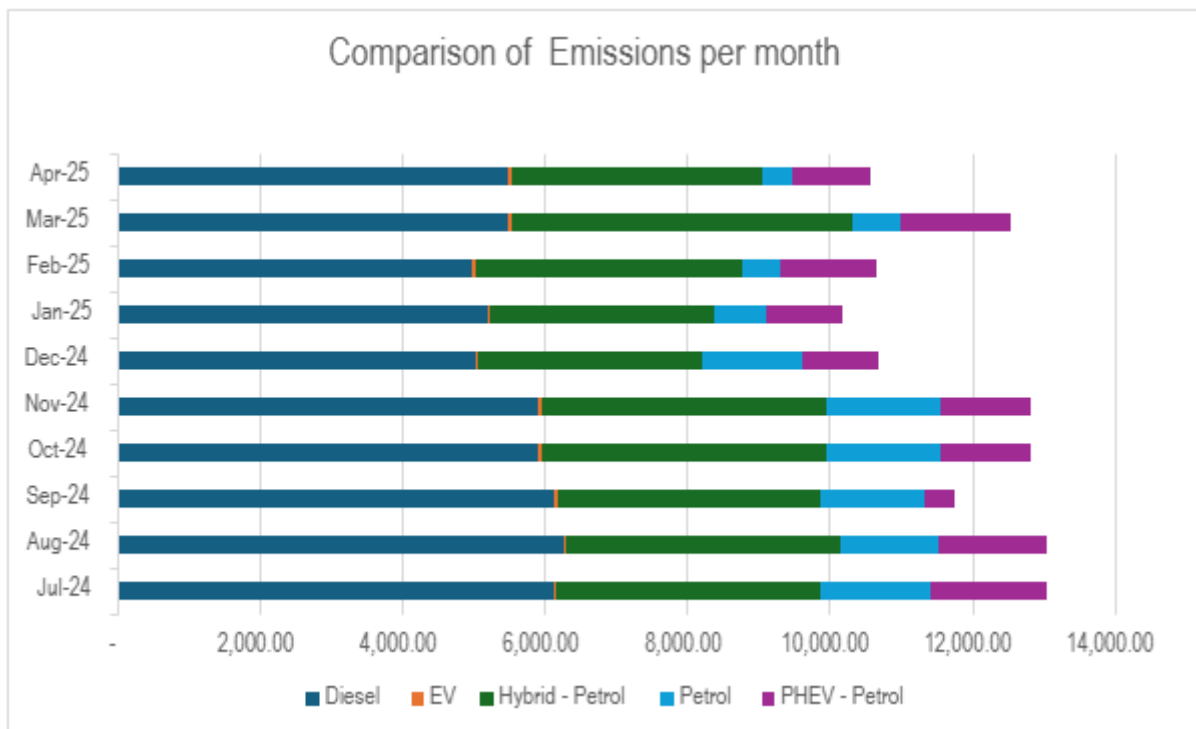
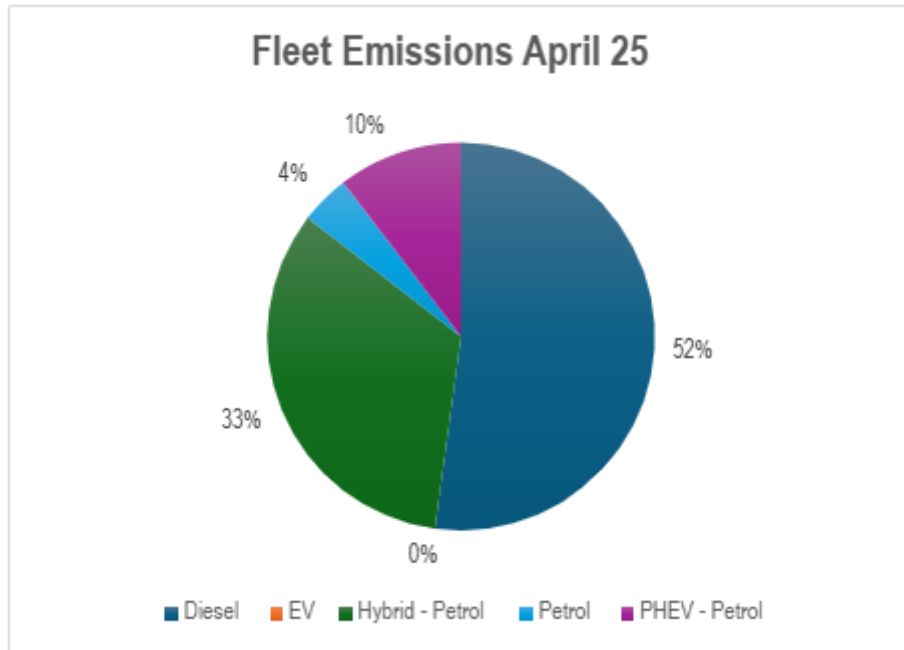
<b>Service/Good Being Procured</b>	<b>Detail</b>	<b>Procurement Commencement Date</b>	<b>Business Owner</b>	<b>Date Advertised on GETS</b>	<b>Expected End Date</b>
Security and Related Services	Security services including cash in transit, guard services and alarm monitoring	To be determined	Business Support	To be determined	To be determined
Tangata Whenua-Led Climate Planning Fund	Applying procurement decision-making methodology to fund application evaluations	BS involvement began – Dec 2024	Strategic Planning	NA	April 2025
Archaeological Evidence in Support of Sites and Areas of	To procure specialist expertise to support legislative requirements regarding the	December 2024	District Plan	January 2025	March 2025

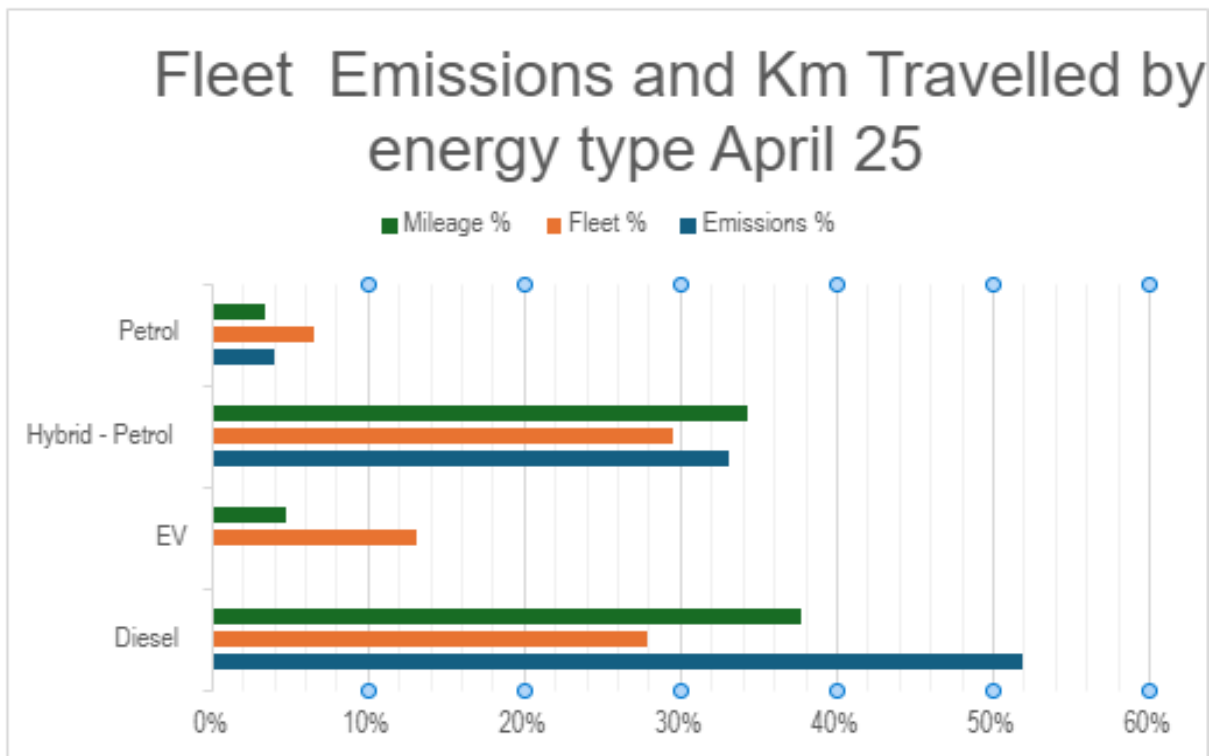
<b>Service/Good Being Procured</b>	<b>Detail</b>	<b>Procurement Commencement Date</b>	<b>Business Owner</b>	<b>Date Advertised on GETS</b>	<b>Expected End Date</b>
Significance to Maori	district plan review				
Library Flooring upgrade	To procure replacement flooring for high traffic areas	February 2025	Library/Property	Closed tender	June 2025
Pensioner Housing Tenancy Management Services	To procure tenancy management services for pensioner housing assets	June 2024	Community	06 March 2025	June 2025
Cellular Services	Mobile services including connections serving voice, wireless connections for critical services (pump sensors, traffic lights, CCTV)	To be determined	ICT	To be determined	To be determined
Pensioner Housing Grounds Maintenance	Grounds maintenance of pensioner housing assets including mowing and gardening	April 2025	Community	23 April 2025	July 2025
Tracks and Walkways	Maintenance of Council's 63 tracks and walkways including associated assets	April 2025	Parks	22 April 2025	July 2025
Rating Database and Valuation Service Provider	Services related to maintaining the rating database and revaluations	To be determined	Revenue	To be determined	To be determined

## Fleet Activity

In April the fleet travelled the distance of 66,548 kms.

The total fleet emissions for the specified period amounted to 12,559 kg of CO<sub>2</sub> equivalents (CO<sub>2</sub>e). A decline in the number of diesel vehicles is now evident, as reflected in the reduced emission percentages shown in the graph below.





Our hybrid and diesel vehicles cover the highest mileage, as they are primarily assigned to departmental or dedicated roles based on specific operational requirements.

We plan to replace some of our petrol and diesel vehicles with plug-in hybrid electric vehicles (PHEVs) as they become available. This transition will further contribute to reducing our overall emissions.

Our current fleet comprises 61 vehicles in total:

Diesel	17
EV	8
Hybrid	18
Petrol	4
PHEV	14

Business Support are currently looking at all of fleet utilisation. The purpose of this is to ensure that the fleet size is at the most efficient level. While there are frequently times where all fleet vehicles are booked, there are also times that there multiple vehicles sitting idle. Understanding how and why staff are using the fleet may present opportunities to reduce the size of the fleet and reduce overall costs without disruption to service delivery.



## **6. Property**

### **6.1 Current Priorities and Challenges**

Current priorities include:

- Bedding in a new department structure and aligning responsibilities with new structure
- Development of reporting on Commercial Property portfolio
- Asbestos Surveys of Priority sites including Community and Commercial buildings/Premises
- Tenanting of vacant commercial premises
- Renewal of leases and licences – Commercial and Community
- Recruitment of two vacant roles (Property Advisor and Asset Planning Advisor).

Current challenges include:

- Resourcing has been an issue while we have a Team Leader absent on ACC, and are recruiting for two vacant roles.

### **6.2 Operational Activities**

#### **Facilities Maintenance**

Highlights for the team were:

- Urgent repairs on a number of properties due to storm damage caused by Cyclone Tam and further heavy rain events.
- On-going Management of the Asbestos Survey Project.
- Leading procurement processes for Pensioner Housing contracts, carpet at the Central Library and repairs at the Town Basin.
- Completion of the refit and opening of the new cafe at the i-SITE.

## Projects

Name/Location	Details	Asset Owner/ Sponsor	Status	Estimated Completion
Asbestos Surveys	Manage the Asbestos Survey of all Council owned buildings and update Asbestos database to meet legislative H&S requirements	Health and Safety	In Progress	31/12/2025
Old Municipal Building	Liaison with Project Manager on rebuild, manage tenant application process, relocate tenants as required	Community Development	In Progress	31/12/2025
Pensioner Housing Tenancy Management	Procurement Process to appoint Tenancy Management Services for Pensioner Housing portfolio	Community Development	In Progress	31/07/2025
Pensioner Housing Grounds Maintenance	Procurement to appoint contractor for all pensioner Housing portfolio	Community Development	In Progress	31/7/2025
90 Otaika Rd	Upgrade of Café, new electrical distribution board	Property	Complete	30/04/2025
Town Basin 1 Restaurant	Floor repair after underfloor leak - Insurance Claim	Property-Commercial	In Progress	1/8/2025
Ruakaka Hub	Install roof access ladder and 2 x air conditioning units	Business Support	In Progress	30/4/2025

## Tenancy Management

This month, the team has continued finalising new lease arrangements, engaging new tenants to discuss proposed terms and conditions. We have continued to follow up with tenants to ensure timely communication responses, reviewed and amended draft leases in preparation for signing, updated older leases that had expired, and provided tenants with information on proposed commercial rents for their upcoming renewal or rent reviews.

## Commercial Leases and Licences

- New Leases: Processing 24 new leases
  - 4 of which are pending a decision on who pays the legal fees (lessee or WDC) following an arbitration award.
  - 1 lease (AirNZ) has been finalised by the Property Group.
- Lease Surrenders: Awaiting an update on the surrender of 3 leases.
  - 1 surrender (AirNZ) has been finalised by the Property Group.
- Lease Renewals: Managing 6 lease renewals with rent reviews.
  - Negotiations for 2 leases (Watson) are currently managed by the Property Group.
- Renewal with Variation: Managing 2 lease renewals with variations.
- Rent Reviews: Conducting 3 rent reviews.
- Variation: Processing 2 variations of lease.

## **Parks and Reserves Leases and Licences**

Setting up templates and process to advertise public notifications and for online submissions for lease proposals.

Parks and Reserves department has identified several Council properties that have never had a lease. These are proving to be quite time-consuming looking into the background information.

- Processing 8 leases – some are in final stages.
- 13 lease renewals on hold because of new communication with tenants / fees & charges / delegations / Council reporting / public notification / footprints / asbestos and transition to latest form of lease.
- Commencing preparing documentation for 3 new leases.

## **Community Leases and Licences**

- Provide support with leases and licenses function as we transition to new Property structure.
- Held a meeting with Old Municipal Building past tenants and introduced the application process and gave an update on refurbishment progress.

## 7. Communications

### 7.1 Current priorities and challenges

Current priorities for the month include:

- Review of Knowledge Base content prior to TechOne DXP go live
- Cyclone Tam updates during the weather event
- Annual Plan and Local Water Done Well consultation communications and engagement.

### 7.2 Operational activities

#### Media coverage

- Whangārei pensioners grapple with proposed 30% rates hike
- Whangārei Matariki festival organisers call for participants to boost events
- Whangārei's Hundertwasser Art Centre denied State Highway 1 signs
- Whangārei developer drops appeal, quits subdivision on sacred Māori land
- Green light for Whangārei roading project set to unlock 3000 homes, supermarket
- Whāngareī council seeks public input on rates, water services, annual plan
- Whāngareī workplace death: one dead in Onerahi
- Flooding in Paura Bay
- Artbeat 2025: Month of events celebrates arts, culture and heritage in Whāngareī
- Whangareī Heads tsunami siren removed due to early installation, complaints
- Wet and windy weather at Ocean Beach as Cyclone Tam approaches
- Torrential rain hits Northland, flooding and road closures reported
- Now build it and watch Northland grow
- Northland leaders urge ongoing caution as tropical cyclone blasts region
- Cement company's opposition to Hikurangi subdivision resolved out of court
- Northland expressway plan impacts landowners, homes at risk
- Local elections – two Northland mayors could face in-house challengers
- Northland expressway and route over Brynderwyns welcomed by Northland leaders
- Northland Expressway preferred routes, Government eyes new road over Brynderwyns rather than bypass
- Clean up after Cyclone Tam begins in Northland as winds ease
- Northland to Auckland energy bridge step closer with \$2m study
- Building the Northern Expressway: if Government can't afford it, we need to consider alternative funding
- Marsden point closure shifts \$70m glasshouse project from Northland to Waikato
- No definite plans yet for the Council's \$2.8 million Waipu land purchase
- Work on Ruakaka to Marsden Cove shared pathway about to begin.

## Communications and engagement projects

A summary of campaigns of note include:

Campaign	Comment
Annual Plan	Communications and engagement for consultation
Local Water Done Well	Communications and engagement for consultation
Maori All Blacks	Design of billboards and signage plus publicity to support ticket sales
Knowledge Precinct Plan	Design, website and marketing support for this upcoming engagement
Community Impact Partnership Programme	Design and website support to launch this new way of working with our community
Community Grant Workshops	Design, website and marketing support to promote this workshop initiative
Puanga Matariki Festival	Design for the upcoming festival including Council events like the Night Light Rock and Roll and Puanga on a Plate
Regional climate resilience	Comms support for Climate Adaptation Te Taitokerau joint regional working group, TTCAN website is now live – however still in test phase. WDC is well represented on the website
Elections 2025	Comms support and planning for Elections 2025. We are now promoting the Stand phase and educating on STV and Māori Wards Poll through a (Love it here) series of podcasts.
Whangārei Heads watermains renewal	Ongoing social comms re water shutdowns and traffic disruption to support letter drops
Ngunguru Seawall restoration	Ongoing comms to community about construction of seawall, including new boat ramps and beach access.
Te Kamo T2 priority Lane – implementation planning	Public education and comms planning underway for the implementation and opening of Te Kamo T2 priority lane.
Parua Bay community drop-in session 7 May	Community information drop-in session on 7 May at 5.30pm at the Parua Bay Community centre to discuss the planned road safety improvements, speed limit reviews and the construction of the new skatepark
Mair St and Rurumoki St Stormwater	Project page published and comms to residents immediately adjacent to works given heads up about the project via post
Parua Bay Wastewater Scheme	Community drop-in session held to update on progress
Morningside Flood Relief	Support preparations for community meeting and comms for stage 2 of the project
Welcoming Communities: Welcoming Plan	Communications support to promote series of community hui

### ***District pride campaign***

We are increasing the focus on celebrating our place, showcasing more positive stories about our District, celebrating some of our local attractions and highlights, and encouraging the community to get behind well-known waste minimisation campaigns like Keep New Zealand Beautiful.

#### **Activity over this period included:**

- Road safety week promotion
- Anzac Day community remembrance
- Maori All Blacks ticket sales open
- ArtBeat Botanica event
- Whangarei Libraries are thriving
- Cabbage Tree Cafe opens at iSite
- Ngunguru seawall replacement update
- Tauraroa School waste minimisation grant
- New roundabout at Springs Flat
- Romantic marriage proposal locations
- Hanging baskets are coming down
- Welcoming Plan hui
- Governor General Cindy Kiro dinner with YAG
- Taste Whangarei pictures
- Aerial shots of Ngunguru (Love it here)
- Paranui Falls after rain (Love it here)
- Ultimate itinerary for long weekend adventures (Love it here)
- Growers market on Seven Sharp (Love it here)
- Autumn walks around the Loop (Love it here)
- 5 eats in Whangarei via Roady (Love it here)
- Come on up for school holidays (Love it here).

### ***Social media***

April was an eventful month of news with around 70 distinct items going for publication. Besides the outstanding reach of this month's top 3 performers, we also saw high reach on topics of Springs Flat Roundabout, the Cabbage Tree Cafe moving in at the iSite, rubbish collection, and a final temporary closure at Dave Culham Drive. A post about high visitor stats at the library reached over 12k and included a lot of positive feedback about facilities and staff.

#### **Top three highest reaching Facebook posts in April 2025 - refer to Appendix 1 for screenshots.**

<b>Topic</b>	<b>Reach and interaction notes</b>
Storm impacts: 17 April (road closures, service disruptions etc)	Total reach of 144k, with 7 edits to the post. 88% non-followers, high level of interest from outside the District.
Annual Plan rates proposals: example properties	Reach of 39k, activated community discussion.
Replacement of Ngunguru Seawall	Reach of 37k, very high for "local news" with 7 shares.

## Website and digital channels

### Digital transformations\*

The website requests and report it sections have been moved onto the new TechOne DXP platform. They are now being reviewed ready for publishing. We have identified what needs to change on our website to integrate both systems.

\* Updated every three months – next update August 2025.

### Top 5 pages visited (main website only, Google Analytics report)

\*“Search”, “home” and other core functional pages are not listed.

March 2025	April 2025
Rates database and search	Rates database and search
Contact us	Rubbish and recycling collection
Taste Whangarei event page	Rates (landing page)
What's on – event listings	Proposed rates (2025-26 Annual Plan)
Northland Fritter Festival event listing	Annual Plan consultation
Notable: Otuihau Whangarei Falls, online maps, fluoridation of water supply, freedom camping, ePlan, payment gateway, age-friendly Whangarei survey.	Notable: Roadworks and closures, What's on, Age Friendly Whangarei survey, online maps, civil defence updates, Report an issue.

## Appendix 1 - Social media (by top performing post)

☁️ STORM IMPACTS: 17 April 2025, updated 6:45pm

The only remaining road closures are due to flooding, which should subside overnight. While MetService forecasts that the worst of the weather is behind us now, there may still be trees falling, slippery roads, rivers rising and other hazards to avoid. Please continue to take it easy and play it safe if you need to travel - tonight will once again be dark and stormy.

Road closures:

🔴 OTONGA-MARUA RD - flooding at the Whananaki North end.

There are also a number of partial closures from flooding. That list has moved to our website:

<https://www.wdc.govt.nz/Comm.../Civil-Defence/Latest-updates>

A number of previously affected roads have been re-opened, including:

- 🟢 PATAUA SOUTH RD
- 🟢 SNOOKS RD
- 🟢 PATAUA NORTH RD
- 🟢 WHANGAREI HEADS RD
- 🟢 MATAPOURI RD
- 🟢 GOMEZ RD
- 🟢 WHAREORA RD

However, all trips should be taken with caution.

Other services:

🔴 The Ruakākā Customer Service Center and community library is closed.

♻️ Kerbside collection:

Friday's collection is delayed until Saturday, avoiding Good Friday. Please don't put anything out early in heavy weather conditions.

💧 We've lost power to a few water-pumps, which will reduce water pressure for some customers. This should be resolved as electricity comes back online.

If you find a blockage or serious hazard which is unattended, please report it to us on 📞 09-430-4200 (24 hours)






**Residential property in urban area** with a land value of **\$200,000**

Last year rates were	This year they'll be	That's an increase of
\$2,296	\$2,327	1%

Which is **\$0.60** more a week

*With UAGC at \$909, the proposed rates increase would be 11% / \$4.65 more a week.\**




**Residential property in urban area** with a land value of **\$380,000**

Last year rates were	This year they'll be	That's an increase of
\$2,843	\$3,101	9%

Which is **\$4.98** more a week

*With UAGC at \$909, the proposed rates increase would be 10% / \$5.61 more a week.\**




**Residential (lifestyle) property** with a land value of **\$640,000**

Last year rates were	This year they'll be	That's an increase of
\$2,516	\$3,254	29%

Which is **\$14.20** more a week

*With UAGC at \$909, the proposed rates increase would be 20% / \$9.88 more a week.\**



**High value residential (lifestyle) property** with a land value of **\$3,400,000**

Last year rates were	This year they'll be	That's an increase of
\$6,972	\$11,053	59%

Which is **\$78.48** more a week

*With UAGC at \$909, the proposed rates increase would be 31% / \$41.34 more a week.\**




Whangarei District Council

Published by Craig Neilson

7 April at 16:00

Our proposed Annual Plan 2025-26 could affect your rates and we want to hear your views.

One of the proposals is to reduce the Uniform Annual General Charge (UAGC), a fixed amount for each property, from \$909 to \$500.

For lower value properties this would make for a small increase in rates - as little as 1% for properties with land values of \$200,000.

For owners of high valued land, the UAGC fixed part of the rates would be the same as for every other ratepayer, but the part of their rates based on land value would be proportionately higher.

Our consultation proposes 2 options:

**1 OPTION 1 (preferred)**

Reduce the UAGC from \$909 to \$500 for 2025-26.

(Relieve some of the rate burden for owners of properties that have lower land values)

**2 OPTION 2**

Leave the UAGC at \$909 in line with what was set in the 2024-34 Long Term Plan.

(The share of rates paid by lower-value and higher value properties remains the same as it is today.)

We'll be happy to discuss these options in the comments below, but encourage formal submissions to be made at

**Whangarei District Council**
Published by Craig Neilson
3 April at 17:04

The Ngunguru Seawall replacement is about half way there. It will include two rebuilt boat ramps as well as 6 sets of 2.4m wide stairs with central hand-rails, and is designed so it can be built higher in future if needed.

The benches (removed during the work) will go back in, established trees are being protected, and some new, healthy native plants will be planted.

Clements Contracting should complete the \$1.3 million project in June, ready for locals and visitors to enjoy a mid-winter swim! 🌊 See less

Edit
Boost post

185
22
9

Most relevant

Author

**Whangarei District Council**
More about the project:
<https://www.wdc.govt.nz/Council/Projects/Ngunguru-Seawall>

**RESOLUTION TO EXCLUDE THE PUBLIC****Move/Second**

That the public be excluded from the following parts of proceedings of this meeting.

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

<b>General subject of each matter to be considered</b>	<b>Reason for passing this resolution in relation to each matter</b>	<b>Ground(s) under Section 48(1) for passing this resolution</b>
1.1 Commercial Property - April Update	Good reason to withhold information exists under Section 7 Local Government Official Information and Meetings Act 198	Section 48(1)(a)

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 the relevant part of the proceedings of the meeting in public, are as follows:

<b>Item</b>	<b>Grounds</b>	<b>Section</b>
1.1	To enable Council to carry on without prejudice or disadvantage commercial activities.	S7(2)(h)
	To enable Council to carry on without prejudice or disadvantage negotiations (including commercial and industrial negotiations).	S7(2)(i)

**Resolution to allow members of the public to remain**

If the committee wishes members of the public to remain during discussion of confidential items the following additional recommendation will need to be passed:

**Move/Second**

“That \_\_\_\_\_ be permitted to remain at this meeting, after the public has been excluded, because of his/her/their knowledge of Item \_\_\_\_\_.

This knowledge, which will be of assistance in relation to the matter to be discussed, is relevant to that matter because \_\_\_\_\_.