

## Finance Committee Agenda

**Date:** Tuesday, 30 April, 2024

**Time:** 9:00 am

**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.

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<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 3 April 2024	7
<b>4. Information Reports / Ngā Pūrongo Kōrero</b>	
4.1 Financial Report for the 9 months ending 31 March 2024	11
4.2 Capital Projects Report for the 9 months ending 31 March 2024	41
4.3 Operations Report - Corporate Group - May 2024	53
<b>5. Public Excluded Business / Rāhui Tangata</b>	
5.1 Commercial Property – May Quarterly 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>	<b>4</b>

### **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:** Wednesday, 3 April, 2024  
**Time:** 9:00 a.m.  
**Location:** Civic Centre, Te Iwitahi, 9 Rust Avenue

**In Attendance**
  
 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

**Also in Attendance**
  
 Cr Nicholas Connop
   
 Cr Marie Olsen
   
 Cr Carol Peters

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

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

There were no declarations of interest made.

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

There were no apologies.

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

#### 3.1 **Minutes Finance Committee Meeting held on 6 March 2024**

**Moved By** Cr Paul Yovich (Chairperson)

**Seconded By** Cr Patrick Holmes

That the minutes of the Finance Committee meeting held on Wednesday 6 March 2024, having been circulated, be taken as read and now confirmed and adopted as a true and correct record of proceedings of that meeting.

**Carried**

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

##### 4.1 Local Government Funding Agency - Draft Statement of Intent 2024-27

**Moved By** Cr Ken Couper

**Seconded By** His Worship the Mayor

That the Finance Committee:

1. Notes the Local Government Funding Agency Draft Statement of Intent 2024-27.
2. Authorises the Manager - Finance to provide feedback on behalf of Council.

**Carried**

##### 4.2 Local Government Funding Agency – Half Yearly Report to 31 December 2023

**Moved By** Cr Patrick Holmes

**Seconded By** His Worship the Mayor

That the Finance Committee notes the Local Government Funding Agency half yearly report to 31 December 2023.

**Carried**

*Cr Nicholas Connop joined the meeting at 9:14am after item 4.2.*

##### 4.3 Financial Report for the 8 months ending 29 February 2024

**Moved By** Cr Paul Yovich (Chairperson)

**Seconded By** His Worship the Mayor

That the Finance Committee notes the operating results for the eight months ending 29 February 2024.

**Carried**

##### 4.4 Capital Projects Report for the 8 months ending 29 February 2024

**Moved By** Cr Deborah Harding

**Seconded By** Cr Patrick Holmes

That the Finance Committee notes the Capital Projects Report for the period ending 29 February 2024.

**Carried**

*Cr Carol Peters joined the meeting at 9:44am during item 4.4.*

**4.5 Operations Report - Corporate Group - March 2024**

**Moved By** His Worship the Mayor

**Seconded By** Cr Paul Yovich (Chairperson)

That the Finance Committee notes the Corporate Group operations report for March 2024.

**Carried**

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

There was no business conducted in public excluded.

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

The meeting concluded at 9:59am.

Confirmed this 30<sup>th</sup> day of April 2024

Cr Paul Yovich (Chairperson)



## 4.1 Financial Report for the 9 months ending 31 March 2024

**Meeting:** Finance Committee  
**Date of meeting:** 30 April 2024  
**Reporting officer:** Alan Adcock (General Manager – Corporate/CFO)

### 1 Purpose / Te Kaupapa

To provide the operating results for the nine months ending 31 March 2024.

### 2 Recommendation / Whakataunga

That the Finance Committee notes the operating results for the nine months ending 31 March 2024.

### 3 Background / Horopaki

#### Year to date

The year-to-date position is a surplus of \$8.8 million, compared to a budgeted surplus of \$34.6 million, resulting in an unfavourable variance of \$25.8 million.

The key contributor to this variance is significantly less subsidies and grants received YTD compared to budget resulting in a \$13.7 million shortfall in subsidies and grants. This is mainly due to delays and/or timing differences in completing Transportation projects and is direct consequence of having such a large capital program that is partly funded by external funding.

Two timing differences are also impacting this months year to date results:

- The allocation of pay periods in the phased budget has caused an unfavourable year to date variance in personnel costs. This is a timing difference and will correct itself by the end of the financial.
- Insurance was phased in May in the revised budget. The timing of the actual expense has occurred in March, contributing to the year to date variance in other expenses of \$8.8 million. This unfavourable variance reduces significantly according to this months updated full year forecast.

#### Full year forecast

The forecast net surplus for the financial year ending 30 June 2024 is \$16.4 million compared to the budgeted surplus of \$29.6 million resulting in an unfavourable variance of \$13.2 million. These results are based on forecast figures provided by budget managers in March 2024. The next forecast will be completed by budget managers in April 2024. The

March 2024 forecast results will be used to determine our opening position for the final Long Term Plan.

This months full year forecast surplus has increased by \$4.9m compared to last months forecast of \$11.5m. There are two key drivers for this movement:

- \$2m of the \$3m budgeted capital grant to Hihiaua Cultural Centre is now expected to be paid in the next financial year (2024/25). While this improves the current years income statement by reducing forecast expenses, this \$2m expense will now be included in year one of the Long Term Plan. In accordance with Council's Revenue and Financial Policy, capital grants are able to be funded via debt, therefore this timing change will not impact the budgeted rates increase in year one of the Long Term Plan. This expense will however be included within the legislatively prescribed balanced budget measure.
- Transportations forecast of other expenses has reduced by \$2.1m compared to last month. This is due to an error identified in previous forecasts. While this correction provides a more positive result for the financial year, there remains uncertainty with the timing of when expenses will occur. This forecast is subject to change and will be updated again in April.

The forecast position continues to show significant variances throughout most of the activities, making variance commentary and analysis more complex. For the next financial year, staff are intending to provide senior management with additional detailed variance reporting as part of the monthly process. This will ensure any budget pressures are transparent and adequately explained. It is envisaged that this additional reporting will encourage accountability and assist with Councils relentless focus on finding operating efficiencies so costs can be reduced or avoided without compromising service delivery wherever possible.

**Key full year forecast variances by activity include:**

Details	Variance to budget	Explanation
<b>Other Expenses \$860k unfavourable. (Includes an overspend of \$1.9m other expenses, unbudgeted loss on disposal of \$2.9m and an underspend of opex on projects of \$4.0m) . Key variances as follows:</b>		
<b>Community Facilities and Services (\$1.6m) favourable</b>		
Parks and Recreation	\$1.0m	Various cost centres
Parks and Recreation	\$460k	Loss on disposal of assets
Parks and Recreation	(\$340k)	Opex on projects
Community Development	(\$535k)	Opex on projects
Community Development	\$546k	Loss on disposal of assets
Community Development	(\$2.3m)	\$2m Hihiaua Cultural Centre capital grant to be paid in 2024/25 year
<b>Support Services \$746k unfavourable</b>		
Business Support	\$269k	Cleaning, security and maintenance
CE Overheads	\$152k	Unbudgeted Riskpool call

ICT	\$715k	Payments to external contractors, computer software expenses, capex recoveries not yet charged to WIP
ICT	(\$644k)	Opex on projects
Infrastructure Development	\$216k	Professional fees
<b>Transportation (\$1.3m) favourable</b>		
Unsealed pavements	\$236k	Maintenance contracts
Sealed pavements	\$731k	Maintenance contracts
Road Environment	\$409k	Maintenance contracts
Private Works	\$1.4m	Various
Unsubsidised Works	(\$2.2m)	Reduced spending on unsubsidised works
Emergency works	(\$1.3m)	Maintenance contracts – Further emergency spend for the year will be CAPEX only
Roading projects	(\$715k)	Opex on projects
Routine drainage	\$234k	Maintenance contracts
<b>Water \$1.2m unfavourable</b>		
3 Waters transition expenses	\$731k	Fully funded – offset by revenue
Loss on disposal of assets	\$408k	Non-cash loss on assets disposed
<b>Solid Waste (\$1.1m) favourable</b>		
Recycling & Collection	(\$992k)	Favourable to budget
<b>Wastewater \$2.6m unfavourable</b>		
Plant Operation	\$861k	R&M, landfill fees, external contractors
Other cost centres	\$683k	Various
Wastes and Drainage	(\$295k)	Opex on projects
Loss on disposal (non-cash)	\$1.5m	Relating to Marsden Bay to Ruakaka wastewater treatment plan rising main upgrade
<b>Stormwater \$393k unfavourable</b>		
Stormwater	(\$369k)	Opex on projects
Wastes and drainage	\$712k	Various cost centres
<b>Governance &amp; Strategy (\$504k) favourable</b>		

Strategy	\$152k	Professional Fees
District Development	\$326k	Commercial leases and Airport expenses
Strategy	(\$1.0m)	Opex on projects
<b>Capital Income - \$14.8m unfavourable</b>		
Other capital contributions	\$9.0m	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.
Development Contributions	\$0.5m	Year-to-date development contribution income received is tracking below budget. Future stages of some developments are on hold we may see this income stream to continue to be lower than budget.
Vested asset income	\$2.2m	Similarly to Development Contributions, year to date is currently tracking below budget. Note that vested asset income is a non-cash adjustment used to recognize the value of assets vested to Council therefore does not directly impact funding or debt.
Waka Kotahi NZTA capital subsidies	\$3.1m	Revenue recognition of capital subsidies is dependent on milestones in the various funding agreements being achieved. Any delays in the capital programme delivery will impact the timing of the associated revenue.

### 3.1 External Net Debt and Treasury

Total net external debt at the end of March 2024 was \$206.8 million compared to year-to-date budgeted net debt of \$213.5 million, resulting in net debt being \$6.7 million under budget.

As at 31 March 2024 cash and term deposits held of \$47.2 million was comprised of:

- \$10.0 million of term deposits relating to short term borrowings not yet required.
- \$23.5 million of term deposits relating to excess cash not currently required.
- \$2.9 million cash on hand relating to the Whangarei Harbour Marina Management Trust loan not yet advanced.
- \$10.8 million of cash on hand.

## 4 Accounts Receivable and Arrears

Total arrears as at 31 March 2024 were \$8.6 million, \$3.0 million more than March last year, and \$1.4 million less than last month.

Land rates arrears decreased by \$1.3 million from last month and are \$1.0 million more than March last year (\$0.8 million current year and \$0.2 million prior year). Water rates are \$0.1 million more than March last year. Other debtors are \$1.9 million more than last year, \$1.4 million being one debtor 90 days overdue.

## **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 – Monthly key indicators

Attachment 2 – Monthly activity summary

Attachment 3 – Monthly income statement

Attachment 4 – Quarterly cashflow statement

Attachment 5 – Quarterly balance sheet

Attachment 6 – Monthly income statements by activity

Attachment 7 – Treasury report



MONTHLY KEY INDICATORS  
MARCH 2024



	YTD to March 2024					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	2023-24 \$ m	2023-24 \$ m	2023-24 \$ m	Indicator
<b>OPERATING</b>									
Total Rates	94.2	95.3	(1.1)	●		128.2	128.4	(0.2)	●
Subsidies and Grants	10.3	12.8	(2.5)	●		17.2	17.4	(0.2)	●
User Fees	13.3	13.6	(0.3)	●		17.4	18.1	(0.7)	●
<b>Total Operating Income</b>	128.3	129.7	(1.4)	●	↓	178.0	177.1	0.9	●
Personnel Costs	27.1	26.3	(0.8)	●		35.3	36.0	0.7	●
Other Operating Expenditure	63.5	54.7	(8.8)	●		92.3	90.4	(1.9)	●
<b>Total Operating Expenditure</b>	143.0	134.1	(8.9)	●	↓	197.8	197.5	(0.3)	●
<b>Surplus/(Deficit) from Operations</b>	(14.8)	(4.4)	(10.4)	●	↓	(19.8)	(20.4)	0.6	●
<b>Total Capital Income</b>	25.7	38.9	(13.2)	●		38.1	50.7	(12.6)	●
<b>Total Surplus/(Deficit)</b>	8.9	34.6	(25.7)	●	↓	16.4	29.6	(13.2)	●
<b>EXTERNAL DEBT FUNDING</b>									
External Net Debt	206.8	213.5	6.7	●					
Net Interest on debt	5.5	6.7	1.2	●		7.4	8.8	1.4	●

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**  
**MARCH 2024**



	YTD to March 2024					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>	(7.8)	8.0	(15.8)	●	↓	(11.5)	0.8	(12.3)	●
<b>Water</b>	2.0	4.6	(2.6)	●	↓	2.8	2.5	0.3	●
<b>Solid Waste</b>	(2.7)	(3.3)	0.6	●	↑	(5.9)	(7.0)	1.1	●
<b>Waste Water</b>	10.2	10.9	(0.7)	●	↓	11.1	11.7	(0.6)	●
<b>Storm Water</b>	(3.7)	(2.7)	(1.0)	●	↓	(6.0)	(5.0)	(1.0)	●
<b>Flood Protection</b>	0.2	0.3	(0.1)	●	↓	0.2	0.2	0.0	●
<b>Community Facilities</b>	(24.8)	(22.7)	(2.1)	●	↓	(43.9)	(45.2)	1.3	●
<b>Governance &amp; Strategy</b>	(2.1)	(1.9)	(0.2)	●	↓	(3.8)	(3.5)	(0.3)	●
<b>Planning &amp; Regulatory</b>	(1.1)	(1.8)	0.7	●	↓	(10.8)	(10.7)	(0.1)	●
<b>Support Services</b>	40.8	43.0	(2.2)	●	↓	86.2	86.4	(0.2)	●

**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

### 31 MARCH 2024

Council Summary	Actual	Revised Budget	Forecast	Revised Budget	Variance*
	YTD	YTD	2023-24	2023-24	2023-24
	\$000	\$000	\$000	\$000	\$000
<b>Operating income</b>					
Rates	94,234	95,310	128,205	128,449	(244)
Subsidies and grants	10,289	12,789	17,153	17,440	(288)
Fees and charges	13,329	13,571	17,366	18,085	(718)
Interest revenue	2,072	1,145	2,812	1,835	976
Other revenue	8,326	6,912	12,437	11,275	1,162
<b>Total operating income</b>	<b>128,250</b>	<b>129,727</b>	<b>177,973</b>	<b>177,084</b>	<b>889</b>
<b>Operating expenditure</b>					
Other expenditure	63,502	54,693	92,265	90,370	(1,895)
Depreciation and amortisation	44,858	45,328	59,953	60,437	484
Finance costs	7,551	7,782	10,247	10,631	383
Personnel costs	27,102	26,333	35,333	36,029	696
<b>Total operating expenditure</b>	<b>143,013</b>	<b>134,137</b>	<b>197,798</b>	<b>197,466</b>	<b>(332)</b>
<b>Surplus/(deficit) from operations</b>	<b>(14,763)</b>	<b>(4,409)</b>	<b>(19,825)</b>	<b>(20,382)</b>	<b>557</b>
<b>Plus capital income</b>					
Development and other contributions	3,840	5,808	6,600	7,078	(478)
Other capital contributions	6,034	14,554	10,705	19,732	(9,027)
Waka Kotahi NZTA capital subsidies	15,854	18,530	20,793	23,934	(3,140)
<b>Total capital income</b>	<b>25,728</b>	<b>38,892</b>	<b>38,099</b>	<b>50,743</b>	<b>(12,645)</b>
<b>Surplus/(deficit) including capital income</b>	<b>10,965</b>	<b>34,483</b>	<b>18,274</b>	<b>30,361</b>	<b>(12,088)</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	3,442	6,304	6,243	8,405	(2,162)
Gain on disposal of assets	12	-	12	-	12
<b>Total non-cash income adjustments</b>	<b>3,453</b>	<b>6,304</b>	<b>6,255</b>	<b>8,405</b>	<b>(2,150)</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	3,113	6,156	5,148	9,122	3,974
Loss on disposal of assets	2,449	-	2,939	-	(2,939)
<b>Total non-cash expenditure adjustments</b>	<b>5,561</b>	<b>6,156</b>	<b>8,087</b>	<b>9,122</b>	<b>1,035</b>
<b>Total non-cash adjustment</b>	<b>(2,108)</b>	<b>148</b>	<b>(1,831)</b>	<b>(717)</b>	<b>(1,114)</b>
<b>Total surplus/(deficit)</b>	<b>8,857</b>	<b>34,631</b>	<b>16,442</b>	<b>29,644</b>	<b>(13,202)</b>

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

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



**QUARTERLY CASH FLOW STATEMENT**  
**YTD TO MARCH 2024**

<b>Council Summary</b>	<b>Actual 2023-24 YTD \$000</b>	<b>Actual 2022-23 YTD \$000</b>	<b>AP 2023-24 Full Year \$000</b>
<b>Cash flows from operating activities</b>			
Rates (inc metered water)	95,548	87,033	129,666
Grants & Subsidies received	32,840	22,504	56,053
Other income	32,657	35,533	35,353
Interest & dividends received from investments	1,739	783	1,889
Payments to suppliers and employees	(104,601)	(89,110)	(136,317)
Interest paid	(7,345)	(6,067)	(10,631)
<b>Net cash (to) / from operating activities</b>	<b>50,838</b>	<b>50,676</b>	<b>76,013</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of property, plant and equipment	48	2,805	-
Maturity of investments and loans	300	950	1,905
Purchase and development of fixed assets	(63,863)	(74,091)	(108,118)
Purchase of investments and loans provided	(575)	(500)	(6,094)
<b>Net cash flows (to) / from investing activities</b>	<b>(64,090)</b>	<b>(70,837)</b>	<b>(112,307)</b>
<b>Cash flows from financing activities</b>			
Loans raised	43,000	40,000	29,000
Loan repayments received	420	108	-
Repayment of public debt	(20,000)	(20,000)	-
Loans granted	(2,838)	-	-
<b>Net cash flows (to) / from financing activities</b>	<b>20,582</b>	<b>20,108</b>	<b>29,000</b>
<b>Net Cash Movement increase / (decrease)</b>	<b>7,331</b>	<b>(52)</b>	<b>(7,294)</b>
<b>Cash Reconciliation</b>			
Cash, cash equivalents and bank overdrafts at the beginning of the year	39,825	31,948	38,305
Cash, cash equivalents and bank overdrafts at the end of the period	47,156	31,896	31,011
<b>Net increase / (decrease) in cash, cash equivalents and bank overdrafts</b>	<b>7,331</b>	<b>(52)</b>	<b>(7,294)</b>



**QUARTERLY BALANCE SHEET  
AS AT 31 MARCH 2024**

Council Summary	Actual 2023-24 YTD \$000	AP 2023-24 Full year \$000	Variance  \$000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	47,156	31,011	16,145
Debtors and receivables	30,368	27,782	2,586
Derivative financial instruments	179	-	179
Other financial assets	94	461	(367)
Other current assets	2,680	1,309	1,371
Assets held for sale	410	-	410
<b>Total current assets</b>	<b>80,886</b>	<b>60,563</b>	<b>20,323</b>
<b>Non-current assets</b>			
Derivative financial instruments	9,465	6,011	3,454
Investment in CCO's and similar entities	12,124	11,129	995
Investment in other entities	14,480	4,303	10,177
Property, plant and equipment	2,223,314	2,320,715	(97,401)
Intangible assets	7,859	12,858	(4,999)
Forestry assets	854	854	(0)
Other non-current assets	1,715	7,809	(6,094)
Investment properties	95,838	100,940	(5,102)
<b>Total non-current assets</b>	<b>2,365,650</b>	<b>2,464,619</b>	<b>(98,969)</b>
<b>Total assets</b>	<b>2,446,537</b>	<b>2,525,182</b>	<b>(78,645)</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables and deferred revenue	42,500	40,977	1,523
Tax provision	-	706	(706)
Current borrowings	38,000	30,000	8,000
Employee benefits liabilities	3,589	3,957	(368)
Provisions	68	64	4
<b>Total current liabilities</b>	<b>84,157</b>	<b>75,704</b>	<b>8,453</b>
<b>Non-current liabilities</b>			
Derivative financial instruments	-	687	(687)
Non-current borrowings	216,000	230,000	(14,000)
Employee benefits liabilities	517	576	(59)
Provisions	543	480	63
Payables and deferred revenue	108	607	(499)
<b>Total non-current liabilities</b>	<b>217,168</b>	<b>232,350</b>	<b>(15,182)</b>
<b>Total liabilities</b>	<b>301,325</b>	<b>308,054</b>	<b>(6,729)</b>
<b>Net assets</b>	<b>2,145,211</b>	<b>2,217,128</b>	<b>(71,917)</b>
<b>Equity</b>			
Retained earnings	1,045,781	1,064,414	(18,633)
Other reserves	106,824	92,066	14,758
Asset revaluation reserve	992,606	1,060,648	(68,042)
<b>Total equity attributable to Council</b>	<b>2,145,211</b>	<b>2,217,128</b>	<b>(71,917)</b>



## Summary Financial Performance By Activity

Activity	2023-2024 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2023-24 \$000	2023-24 \$000	2023-24 \$000
<b>Transportation</b>					
Revenue	9,911	11,490	16,053	15,327	726
Capital Income	21,825	33,138	29,880	43,901	(14,022)
Expenditure	39,525	36,579	57,473	58,407	935
<b>Surplus/(deficit) including capital income</b>	<b>(7,789)</b>	<b>8,049</b>	<b>(11,540)</b>	<b>821</b>	<b>(12,361)</b>
<b>Water</b>					
Revenue	13,565	13,821	19,553	19,267	286
Capital Income	2,424	3,245	4,565	3,481	1,084
Expenditure	14,024	12,467	21,291	20,204	(1,087)
<b>Surplus/(deficit) including capital income</b>	<b>1,965</b>	<b>4,598</b>	<b>2,828</b>	<b>2,545</b>	<b>283</b>
<b>Solid Waste</b>					
Revenue	2,952	3,005	4,351	4,452	(101)
Capital Income	-	-	-	-	-
Expenditure	5,666	6,352	10,209	11,429	1,219
<b>Surplus/(deficit) including capital income</b>	<b>(2,713)</b>	<b>(3,347)</b>	<b>(5,858)</b>	<b>(6,977)</b>	<b>1,119</b>
<b>Wastewater</b>					
Revenue	20,726	20,284	27,668	27,197	470
Capital Income	719	1,110	1,757	1,491	266
Expenditure	11,235	10,477	18,358	16,978	(1,381)
<b>Surplus/(deficit) including capital income</b>	<b>10,211</b>	<b>10,916</b>	<b>11,066</b>	<b>11,710</b>	<b>(644)</b>
<b>Stormwater</b>					
Revenue	529	1,090	1,109	1,559	(450)
Capital Income	60	-	106	-	106
Expenditure	4,293	3,745	7,215	6,549	(666)
<b>Surplus/(deficit) including capital income</b>	<b>(3,704)</b>	<b>(2,655)</b>	<b>(6,000)</b>	<b>(4,990)</b>	<b>(1,010)</b>
<b>Flood Protection</b>					
Revenue	938	925	1,245	1,235	10
Capital Income	-	-	-	-	-
Expenditure	783	639	1,087	1,062	(25)
<b>Surplus/(deficit) including capital income</b>	<b>155</b>	<b>286</b>	<b>158</b>	<b>173</b>	<b>(15)</b>
<b>Community Facilities and Services</b>					
Revenue	3,828	4,332	9,360	9,931	(571)
Capital Income	700	1,400	1,797	1,870	(73)
Expenditure	29,288	28,412	55,059	56,973	1,914
<b>Surplus/(deficit) including capital income</b>	<b>(24,760)</b>	<b>(22,679)</b>	<b>(43,902)</b>	<b>(45,172)</b>	<b>1,270</b>
<b>Governance and Strategy</b>					
Revenue	3,682	3,264	6,950	6,968	(18)
Capital Income	-	-	-	-	-
Expenditure	5,796	5,167	10,795	10,500	(295)
<b>Surplus/(deficit) including capital income</b>	<b>(2,114)</b>	<b>(1,903)</b>	<b>(3,845)</b>	<b>(3,532)</b>	<b>(313)</b>
<b>Planning and Regulatory Services</b>					
Revenue	9,508	9,353	14,058	14,481	(422)
Capital Income	-	-	-	-	-
Expenditure	10,600	11,119	24,879	25,134	256
<b>Surplus/(deficit) including capital income</b>	<b>(1,091)</b>	<b>(1,766)</b>	<b>(10,821)</b>	<b>(10,654)</b>	<b>(167)</b>
<b>Support Services</b>					
Revenue	68,219	67,325	117,168	115,909	1,259
Capital Income	-	-	(6)	-	(6)
Expenditure	27,413	24,341	30,973	29,472	(1,501)
<b>Surplus/(deficit) including capital income</b>	<b>40,806</b>	<b>42,984</b>	<b>86,189</b>	<b>86,437</b>	<b>(248)</b>

## MONTHLY INCOME STATEMENT

Transportation	2023-2024 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2023-24 \$000	2023-24 \$000	2023-24 \$000
<b>Operating income</b>					
Rates	81	63	101	85	17
Subsidies and grants	7,861	9,576	12,780	12,239	542
Fees and charges	1,439	1,353	1,919	1,790	130
Interest revenue	-	-	548	548	-
Other revenue	530	498	704	666	38
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>9,911</b>	<b>11,490</b>	<b>16,053</b>	<b>15,327</b>	<b>726</b>
<b>Operating expenditure</b>					
Other expenditure	16,388	13,166	21,581	22,176	595
Depreciation and amortisation	19,016	19,561	25,597	26,082	485
Finance costs	1,654	1,471	4,744	4,595	(148)
Personnel costs	2,467	2,380	3,253	3,256	4
Overheads charged	-	-	2,298	2,298	-
<b>Total operating expenditure</b>	<b>39,525</b>	<b>36,579</b>	<b>57,473</b>	<b>58,407</b>	<b>935</b>
<b>Surplus/(deficit) from operations</b>	<b>(29,614)</b>	<b>(25,089)</b>	<b>(41,420)</b>	<b>(43,080)</b>	<b>1,660</b>
<b>Plus capital income</b>					
Development and other contributions	1,788	2,561	2,612	2,973	(360)
Other capital contributions	4,182	12,046	6,474	16,995	(10,521)
Waka Kotahi NZTA capital subsidies	15,854	18,530	20,793	23,934	(3,140)
<b>Total capital income</b>	<b>21,825</b>	<b>33,138</b>	<b>29,880</b>	<b>43,901</b>	<b>(14,022)</b>
<b>Surplus/(deficit) including capital income</b>	<b>(7,789)</b>	<b>8,049</b>	<b>(11,540)</b>	<b>821</b>	<b>(12,361)</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	-	867	385	1,156	(770)
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>-</b>	<b>867</b>	<b>385</b>	<b>1,156</b>	<b>(770)</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	230	750	285	1,000	715
Loss on disposal of assets	-	-	-	-	-
<b>Total non-cash expenditure adjustments</b>	<b>230</b>	<b>750</b>	<b>285</b>	<b>1,000</b>	<b>715</b>
<b>Total non-cash adjustment</b>	<b>(230)</b>	<b>117</b>	<b>100</b>	<b>156</b>	<b>(56)</b>
<b>Total surplus/(deficit)</b>	<b>(8,019)</b>	<b>8,166</b>	<b>(11,440)</b>	<b>977</b>	<b>(12,417)</b>

## MONTHLY INCOME STATEMENT

Water	2023-2024 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2023-24 \$000	2023-24 \$000	2023-24 \$000
<b>Operating income</b>					
Rates	11,780	12,916	17,073	17,585	(511)
Subsidies and grants	589	-	1,007	477	530
Fees and charges	141	149	199	198	1
Interest revenue	1,032	746	1,241	995	246
Other revenue	23	9	32	12	20
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>13,565</b>	<b>13,821</b>	<b>19,553</b>	<b>19,267</b>	<b>286</b>
<b>Operating expenditure</b>					
Other expenditure	6,349	5,202	8,616	7,820	(796)
Depreciation and amortisation	6,303	5,830	8,177	7,773	(405)
Finance costs	-	-	-	-	-
Personnel costs	1,372	1,435	1,847	1,961	114
Overheads charged	-	-	2,650	2,650	-
<b>Total operating expenditure</b>	<b>14,024</b>	<b>12,467</b>	<b>21,291</b>	<b>20,204</b>	<b>(1,087)</b>
<b>Surplus/(deficit) from operations</b>	<b>(459)</b>	<b>1,354</b>	<b>(1,737)</b>	<b>(936)</b>	<b>(801)</b>
<b>Plus capital income</b>					
Development and other contributions	783	1,327	1,360	1,564	(204)
Other capital contributions	1,641	1,917	3,205	1,917	1,288
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>2,424</b>	<b>3,245</b>	<b>4,565</b>	<b>3,481</b>	<b>1,084</b>
<b>Surplus/(deficit) including capital income</b>	<b>1,965</b>	<b>4,598</b>	<b>2,828</b>	<b>2,545</b>	<b>283</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	951	1,143	1,459	1,523	(64)
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>951</b>	<b>1,143</b>	<b>1,459</b>	<b>1,523</b>	<b>(64)</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	31	-	31	-	(31)
Loss on disposal of assets	402	-	408	-	(408)
<b>Total non-cash expenditure adjustments</b>	<b>433</b>	<b>-</b>	<b>440</b>	<b>-</b>	<b>(440)</b>
<b>Total non-cash adjustment</b>	<b>518</b>	<b>1,143</b>	<b>1,020</b>	<b>1,523</b>	<b>(504)</b>
<b>Total surplus/(deficit)</b>	<b>2,483</b>	<b>5,741</b>	<b>3,847</b>	<b>4,068</b>	<b>(221)</b>

## MONTHLY INCOME STATEMENT

Solid Waste	2023-2024 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2023-24 \$000	2023-24 \$000	2023-24 \$000
<b>Operating income</b>					
Rates	(0)	-	(0)	-	(0)
Subsidies and grants	-	-	-	-	-
Fees and charges	1,848	2,100	2,787	3,150	(363)
Interest revenue	-	-	-	-	-
Other revenue	1,104	905	1,564	1,302	263
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>2,952</b>	<b>3,005</b>	<b>4,351</b>	<b>4,452</b>	<b>(101)</b>
<b>Operating expenditure</b>					
Other expenditure	5,281	5,892	9,393	10,458	1,065
Depreciation and amortisation	216	175	258	234	(24)
Finance costs	-	17	25	25	-
Personnel costs	168	268	187	366	179
Overheads charged	-	-	345	345	-
<b>Total operating expenditure</b>	<b>5,666</b>	<b>6,352</b>	<b>10,209</b>	<b>11,429</b>	<b>1,219</b>
<b>Surplus/(deficit) from operations</b>	<b>(2,713)</b>	<b>(3,347)</b>	<b>(5,858)</b>	<b>(6,977)</b>	<b>1,119</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>(2,713)</b>	<b>(3,347)</b>	<b>(5,858)</b>	<b>(6,977)</b>	<b>1,119</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	5	-	5	-	(5)
<b>Total non-cash expenditure adjustments</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>(5)</b>
<b>Total non-cash adjustment</b>	<b>(5)</b>	<b>-</b>	<b>(5)</b>	<b>-</b>	<b>(5)</b>
<b>Total surplus/(deficit)</b>	<b>(2,718)</b>	<b>(3,347)</b>	<b>(5,863)</b>	<b>(6,977)</b>	<b>1,114</b>

## MONTHLY INCOME STATEMENT

Wastewater	2023-2024 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2023-24 \$000	2023-24 \$000	2023-24 \$000
<b>Operating income</b>					
Rates	18,439	18,246	24,763	24,507	256
Subsidies and grants	-	51	-	51	(51)
Fees and charges	1,111	863	1,373	1,140	233
Interest revenue	1,156	1,122	1,510	1,496	14
Other revenue	20	2	21	2	19
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>20,726</b>	<b>20,284</b>	<b>27,668</b>	<b>27,197</b>	<b>470</b>
<b>Operating expenditure</b>					
Other expenditure	3,316	2,441	5,588	4,044	(1,544)
Depreciation and amortisation	6,738	6,805	9,002	9,073	71
Finance costs	-	-	-	-	-
Personnel costs	1,181	1,231	1,584	1,676	92
Overheads charged	-	-	2,185	2,185	-
<b>Total operating expenditure</b>	<b>11,235</b>	<b>10,477</b>	<b>18,358</b>	<b>16,978</b>	<b>(1,381)</b>
<b>Surplus/(deficit) from operations</b>	<b>9,492</b>	<b>9,806</b>	<b>9,309</b>	<b>10,220</b>	<b>(910)</b>
<b>Plus capital income</b>					
Development and other contributions	719	1,110	1,757	1,491	266
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>719</b>	<b>1,110</b>	<b>1,757</b>	<b>1,491</b>	<b>266</b>
<b>Surplus/(deficit) including capital income</b>	<b>10,211</b>	<b>10,916</b>	<b>11,066</b>	<b>11,710</b>	<b>(644)</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	1,149	1,300	1,727	1,734	(6)
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>1,149</b>	<b>1,300</b>	<b>1,727</b>	<b>1,734</b>	<b>(6)</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	176	496	275	657	382
Loss on disposal of assets	1,438	-	1,452	-	(1,452)
<b>Total non-cash expenditure adjustments</b>	<b>1,614</b>	<b>496</b>	<b>1,727</b>	<b>657</b>	<b>(1,069)</b>
<b>Total non-cash adjustment</b>	<b>(465)</b>	<b>804</b>	<b>1</b>	<b>1,076</b>	<b>(1,076)</b>
<b>Total surplus/(deficit)</b>	<b>9,746</b>	<b>11,720</b>	<b>11,067</b>	<b>12,786</b>	<b>(1,720)</b>

## MONTHLY INCOME STATEMENT

Stormwater	2023-2024 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2023-24 \$000	2023-24 \$000	2023-24 \$000
<b>Operating income</b>					
Rates	-	-	-	-	-
Subsidies and grants	490	1,090	1,069	1,559	(489)
Fees and charges	-	-	-	-	-
Interest revenue	-	-	-	-	-
Other revenue	39	-	39	-	39
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>529</b>	<b>1,090</b>	<b>1,109</b>	<b>1,559</b>	<b>(450)</b>
<b>Operating expenditure</b>					
Other expenditure	863	291	1,415	702	(712)
Depreciation and amortisation	3,085	3,031	4,085	4,042	(43)
Finance costs	-	-	-	-	-
Personnel costs	345	423	490	579	89
Overheads charged	-	-	1,226	1,226	-
<b>Total operating expenditure</b>	<b>4,293</b>	<b>3,745</b>	<b>7,215</b>	<b>6,549</b>	<b>(666)</b>
<b>Surplus/(deficit) from operations</b>	<b>(3,764)</b>	<b>(2,655)</b>	<b>(6,106)</b>	<b>(4,990)</b>	<b>(1,116)</b>
<b>Plus capital income</b>					
Development and other contributions	-	-	-	-	-
Other capital contributions	60	-	106	-	106
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>60</b>	<b>-</b>	<b>106</b>	<b>-</b>	<b>106</b>
<b>Surplus/(deficit) including capital income</b>	<b>(3,704)</b>	<b>(2,655)</b>	<b>(6,000)</b>	<b>(4,990)</b>	<b>(1,010)</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	1,080	2,994	2,411	3,992	(1,581)
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>1,080</b>	<b>2,994</b>	<b>2,411</b>	<b>3,992</b>	<b>(1,581)</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	680	1,287	1,356	1,725	369
Loss on disposal of assets	41	-	50	-	(50)
<b>Total non-cash expenditure adjustments</b>	<b>722</b>	<b>1,287</b>	<b>1,406</b>	<b>1,725</b>	<b>319</b>
<b>Total non-cash adjustment</b>	<b>358</b>	<b>1,707</b>	<b>1,005</b>	<b>2,267</b>	<b>(1,262)</b>
<b>Total surplus/(deficit)</b>	<b>(3,346)</b>	<b>(948)</b>	<b>(4,995)</b>	<b>(2,723)</b>	<b>(2,272)</b>

## MONTHLY INCOME STATEMENT

Flood Protection	2023-2024 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2023-24 \$000	2023-24 \$000	2023-24 \$000
<b>Operating income</b>					
Rates	913	914	1,218	1,219	(1)
Subsidies and grants	-	-	-	-	-
Fees and charges	-	-	-	-	-
Interest revenue	25	12	27	16	11
Other revenue	-	-	-	-	-
Overheads recovered	-	-	-	-	-
<b>Total operating income</b>	<b>938</b>	<b>925</b>	<b>1,245</b>	<b>1,235</b>	<b>10</b>
<b>Operating expenditure</b>					
Other expenditure	507	356	717	684	(32)
Depreciation and amortisation	276	283	370	377	7
Finance costs	-	-	-	-	-
Personnel costs	-	-	-	-	-
Overheads charged	-	-	-	-	-
<b>Total operating expenditure</b>	<b>783</b>	<b>639</b>	<b>1,087</b>	<b>1,062</b>	<b>(25)</b>
<b>Surplus/(deficit) from operations</b>	<b>155</b>	<b>286</b>	<b>158</b>	<b>173</b>	<b>(15)</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>155</b>	<b>286</b>	<b>158</b>	<b>173</b>	<b>(15)</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	-	-	-	-	-
<b>Total non-cash expenditure adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total non-cash adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total surplus/(deficit)</b>	<b>155</b>	<b>286</b>	<b>158</b>	<b>173</b>	<b>(15)</b>

## MONTHLY INCOME STATEMENT

Community Facilities and Services	2023-2024 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2023-24 \$000	2023-24 \$000	2023-24 \$000
<b>Operating income</b>					
Rates	-	-	-	-	-
Subsidies and grants	1,102	1,782	1,728	2,466	(738)
Fees and charges	626	603	808	793	15
Interest revenue	364	380	1,497	1,514	(17)
Other revenue	1,736	1,567	2,228	2,058	169
Overheads recovered	-	-	3,100	3,100	-
<b>Total operating income</b>	<b>3,828</b>	<b>4,332</b>	<b>9,360</b>	<b>9,931</b>	<b>(571)</b>
<b>Operating expenditure</b>					
Other expenditure	16,600	15,549	24,174	25,760	1,586
Depreciation and amortisation	6,253	6,538	8,434	8,718	284
Finance costs	1,654	1,471	6,950	6,802	(148)
Personnel costs	4,782	4,854	6,449	6,641	192
Overheads charged	-	-	9,052	9,052	-
<b>Total operating expenditure</b>	<b>29,288</b>	<b>28,412</b>	<b>55,059</b>	<b>56,973</b>	<b>1,914</b>
<b>Surplus/(deficit) from operations</b>	<b>(25,460)</b>	<b>(24,079)</b>	<b>(45,699)</b>	<b>(47,042)</b>	<b>1,343</b>
<b>Plus capital income</b>					
Development and other contributions	550	810	871	1,050	(179)
Other capital contributions	151	590	926	820	106
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>700</b>	<b>1,400</b>	<b>1,797</b>	<b>1,870</b>	<b>(73)</b>
<b>Surplus/(deficit) including capital income</b>	<b>(24,760)</b>	<b>(22,679)</b>	<b>(43,902)</b>	<b>(45,172)</b>	<b>1,270</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	261	-	261	-	261
Gain on disposal of assets	-	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>261</b>	<b>-</b>	<b>261</b>	<b>-</b>	<b>261</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	1,530	2,216	2,253	3,243	990
Loss on disposal of assets	554	-	1,007	-	(1,007)
<b>Total non-cash expenditure adjustments</b>	<b>2,084</b>	<b>2,216</b>	<b>3,260</b>	<b>3,243</b>	<b>(17)</b>
<b>Total non-cash adjustment</b>	<b>(1,823)</b>	<b>(2,216)</b>	<b>(2,999)</b>	<b>(3,243)</b>	<b>244</b>
<b>Total surplus/(deficit)</b>	<b>(26,583)</b>	<b>(24,896)</b>	<b>(46,900)</b>	<b>(48,415)</b>	<b>1,514</b>

## MONTHLY INCOME STATEMENT

Governance and Strategy	2023-2024 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2023-24 \$000	2023-24 \$000	2023-24 \$000
<b>Operating income</b>					
Rates	-	-	-	-	-
Subsidies and grants	-	75	70	150	(80)
Fees and charges	(0)	-	-	-	-
Interest revenue	924	687	1,268	1,224	44
Other revenue	2,758	2,502	5,044	5,026	18
Overheads recovered	-	-	567	567	-
<b>Total operating income</b>	<b>3,682</b>	<b>3,264</b>	<b>6,950</b>	<b>6,968</b>	<b>(18)</b>
<b>Operating expenditure</b>					
Other expenditure	3,400	2,674	4,444	3,935	(509)
Depreciation and amortisation	60	58	79	77	(2)
Finance costs	256	93	537	376	(161)
Personnel costs	2,080	2,341	2,827	3,204	376
Overheads charged	-	-	2,908	2,908	-
<b>Total operating expenditure</b>	<b>5,796</b>	<b>5,167</b>	<b>10,795</b>	<b>10,500</b>	<b>(295)</b>
<b>Surplus/(deficit) from operations</b>	<b>(2,114)</b>	<b>(1,903)</b>	<b>(3,845)</b>	<b>(3,532)</b>	<b>(313)</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>(2,114)</b>	<b>(1,903)</b>	<b>(3,845)</b>	<b>(3,532)</b>	<b>(313)</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**	330	770	596	1,626	1,030
Loss on disposal of assets	9	-	17	-	(17)
<b>Total non-cash expenditure adjustments</b>	<b>339</b>	<b>770</b>	<b>613</b>	<b>1,626</b>	<b>1,013</b>
<b>Total non-cash adjustment</b>	<b>(339)</b>	<b>(770)</b>	<b>(613)</b>	<b>(1,626)</b>	<b>1,013</b>
<b>Total surplus/(deficit)</b>	<b>(2,453)</b>	<b>(2,673)</b>	<b>(4,458)</b>	<b>(5,158)</b>	<b>700</b>

## MONTHLY INCOME STATEMENT

Planning and Regulatory Services	2023-2024 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2023-24 \$000	2023-24 \$000	2023-24 \$000
<b>Operating income</b>					
Rates	-	-	-	-	-
Subsidies and grants	150	100	175	273	(98)
Fees and charges	7,627	7,904	9,515	10,214	(698)
Interest revenue	-	-	-	-	-
Other revenue	1,731	1,349	2,172	1,799	374
Overheads recovered	-	-	2,195	2,195	-
<b>Total operating income</b>	<b>9,508</b>	<b>9,353</b>	<b>14,058</b>	<b>14,481</b>	<b>(422)</b>
<b>Operating expenditure</b>					
Other expenditure	5,140	5,290	7,526	7,241	(284)
Depreciation and amortisation	52	54	70	72	2
Finance costs	-	-	266	266	-
Personnel costs	5,407	5,775	7,363	7,901	538
Overheads charged	-	-	9,654	9,654	-
<b>Total operating expenditure</b>	<b>10,600</b>	<b>11,119</b>	<b>24,879</b>	<b>25,134</b>	<b>256</b>
<b>Surplus/(deficit) from operations</b>	<b>(1,091)</b>	<b>(1,766)</b>	<b>(10,821)</b>	<b>(10,654)</b>	<b>(167)</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>(1,091)</b>	<b>(1,766)</b>	<b>(10,821)</b>	<b>(10,654)</b>	<b>(167)</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	-	-	-	-	-
<b>Total non-cash expenditure adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total non-cash adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total surplus/(deficit)</b>	<b>(1,091)</b>	<b>(1,766)</b>	<b>(10,821)</b>	<b>(10,654)</b>	<b>(167)</b>

## MONTHLY INCOME STATEMENT

Support Services	2023-2024 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2023-24 \$000	2023-24 \$000	2023-24 \$000
<b>Operating income</b>					
Rates	65,322	65,389	87,443	87,444	(0)
Subsidies and grants	97	116	323	226	97
Fees and charges	537	600	765	800	(35)
Interest revenue	1,878	1,139	940	(36)	976
Other revenue	384	80	632	410	222
Overheads recovered	-	-	27,065	27,065	-
<b>Total operating income</b>	<b>68,219</b>	<b>67,325</b>	<b>117,168</b>	<b>115,909</b>	<b>1,259</b>
<b>Operating expenditure</b>					
Other expenditure	7,956	6,050	11,204	9,939	(1,265)
Depreciation and amortisation	2,860	2,992	3,880	3,989	109
Finance costs	7,295	7,672	1,945	2,489	544
Personnel costs	9,301	7,627	11,334	10,445	(889)
Overheads charged	-	-	2,609	2,609	-
<b>Total operating expenditure</b>	<b>27,413</b>	<b>24,341</b>	<b>30,973</b>	<b>29,472</b>	<b>(1,501)</b>
<b>Surplus/(deficit) from operations</b>	<b>40,806</b>	<b>42,984</b>	<b>86,195</b>	<b>86,437</b>	<b>(242)</b>
<b>Plus capital income</b>					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	(6)	-	(6)
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
<b>Total capital income</b>	<b>-</b>	<b>-</b>	<b>(6)</b>	<b>-</b>	<b>(6)</b>
<b>Surplus/(deficit) including capital income</b>	<b>40,806</b>	<b>42,984</b>	<b>86,189</b>	<b>86,437</b>	<b>(248)</b>
<b>Plus non-cash income adjustments</b>					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	12	-	12	-	12
<b>Total non-cash income adjustments</b>	<b>12</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>12</b>
<b>Less non-cash expenditure adjustments</b>					
OPEX on capital projects**	135	636	352	871	519
Loss on disposal of assets	-	-	-	-	-
<b>Total non-cash expenditure adjustments</b>	<b>135</b>	<b>636</b>	<b>352</b>	<b>871</b>	<b>519</b>
<b>Total non-cash adjustment</b>	<b>(123)</b>	<b>(636)</b>	<b>(340)</b>	<b>(871)</b>	<b>531</b>
<b>Total surplus/(deficit)</b>	<b>40,683</b>	<b>42,348</b>	<b>85,849</b>	<b>85,566</b>	<b>283</b>



**TREASURY REPORT**  
**31 MARCH 2024**

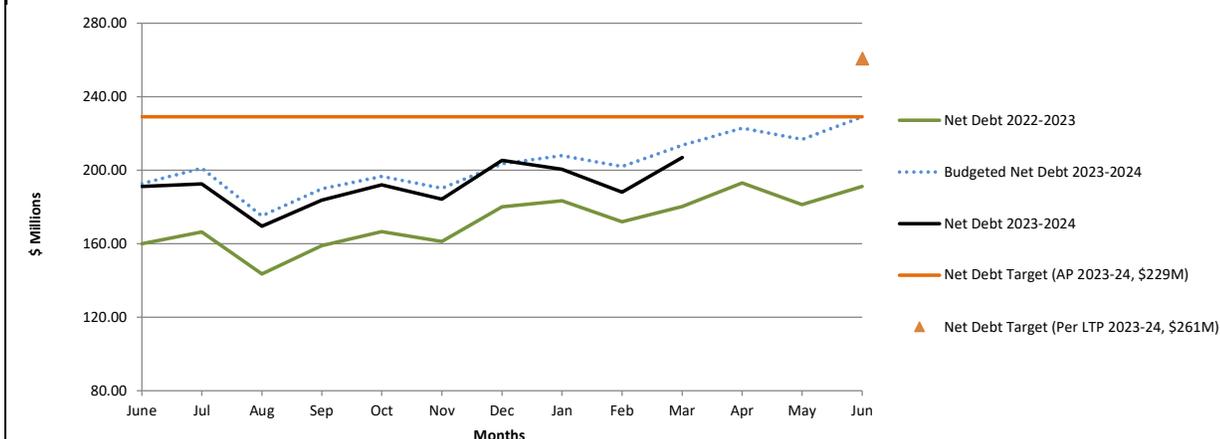


**S&P GLOBAL RATINGS CREDIT RATING:** **AA** Outlook: Stable

**DEBT SUMMARY:**

<b>As at 31 March 2024</b>	
<b>External Debt</b>	
Opening public debt as at 1 March 2024	236,000,000
Plus loans raised during month	23,000,000
Less loan repayments made during month (Note: Facility movement has been netted)	(5,000,000)
Net movement in external debt	18,000,000
<b>Total External Debt</b>	<b>254,000,000</b>
Less: Cash balances (excluding funds held on behalf)	13,655,743
Term deposits (Funds held on deposit until required for project funding)	33,500,000
Total cash and term deposits	47,155,743
<b>Total Net External Debt</b>	<b>206,844,257</b>
<i>Note: Council also holds \$5.39m of LGFA borrower notes. These are not included in net external debt as per Council's Treasury Risk Management Policy.</i>	
<b>External debt is represented by:</b>	
Less than 1 Year	38,000,000
1-3 Years	28,000,000
3-5 Years	92,000,000
Greater than 5 Years	96,000,000
<b>Total</b>	<b>254,000,000</b>

**NET EXTERNAL DEBT COMPARED TO BUDGET:**



**Internal Funding\***

Community Development Funds	11,347,815
Property Reinvestment Reserve - Committed	-
Property Reinvestment Reserve - Available for Investment	21,550,016
	21,550,016
Hiikurangi Swamp	868,218
Waste Minimisation Reserve	1,084,134
Water Reserve	32,086,963
Wastewater Reserve	38,514,884
<b>Total</b>	<b>105,452,030</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 9 months ending 31 March 2024

**Meeting:** Finance Committee  
**Date of meeting:** 30 April 2024  
**Reporting officer:** Alan Adcock (General Manager – Corporate/CFO)

### 1 Purpose / Te Kaupapa

To provide the Capital Projects Report for the period ending 31 March 2024.

### 2 Recommendation/s / Whakataunga

That the Committee notes the Capital Projects Report for the period ending 31 March 2024.

### 3 Background / Horopaki

This report provides an update on the Capital Projects expenditure to date compared with budget, including full year forecast and anticipated carry forwards.

### 4 Discussion / Whakawhiti kōrero

This month the business has applied additional focus to the forecast of capital expenditure and expected carry forwards, being mindful of the impact on the capital programme in the LTP if forecasts are too optimistic.

Expenditure to date is \$68.4 million, \$34.8 million less than the phased budget. The full year forecast expenditure has been revised down to \$113.7 million which has resulted in an increase to forecast carry forwards up to \$58.6 million. Given the expenditure to date, this updated forecast expenditure may still be optimistic.

#### 4.1 Carry forwards

Significant carry forwards include:

Water Treatment Plant Upgrades*	\$4.2 m
Community Buildings and Renewals *	\$3.8 m
CERF - CBD bike and public transport facilities	\$3.8 m
CERF - Raumanga Shared Path connection*	\$3.6 m
Kamo Reservoir Additional Capacity*	\$3.1 m
Whangarei City Centre Plan Implementation	\$2.9 m
Cyclone Gabrielle Transportation Recovery*	\$2.5 m
Three Mile Bush Reservoir Additional Capacity*	\$2.4 m
Cloud Strategy/ICT	\$2.0 m

Seal Extensions – House Frontage Sealing*	\$2.0 m
CERF - Kamo Shared path connection*	\$1.9 m
Dog Pound Renewals*	\$1.8 m
Blue/Green Network*	\$1.3 m
Coastal Structures Renewal*	\$1.2 m
NEC Building Renewals	\$1.2 m
Commercial Property Renewals and Improvements	\$1.2 m
Portal and Online Services	\$1.1 m
Tsunami Siren Renewals	\$1.1 m

\* Projects within these budget lines are currently in progress and are expected to be completed during the 2024-25 financial year.

## 4.2 2024-34 Long Term Plan

The current draft of the Long Term Plan has a capital programme of \$120.6m (uninflated, including opex on projects) in year one. This draft included estimated carry forwards of \$20.0m based on the October 2023 forecast. Ignoring other considerations, the increased carry forwards to \$56.8m will result in an additional \$38.6m of capital project budgets being incorporated into the final LTP.

Many of the project budgets carried forward are for work that has commenced and will be completed next year, while others will be pushed out across the ten year plan. During the coming month the business will consider the phasing of carry forwards within the existing draft LTP programme, to best reflect the intended timing of the capital works, while being conscious of capital 'doability'.

## 4.3 Forecasts

The full capex forecast of \$113.7 million combined with the forecast carry forwards of \$58.6 million, results in a forecast overspend of \$11.4 million. The lines reported within the Capital Projects Report in Attachment 2, are made up of several projects. In some instances a project may have a justified overspend while another project within that same line has budget to be carried forward for future work.

However, it is noted that Council may wish to consider whether the final full year capex overspend should in fact be offset (or partially offset) against carry forwards within that activity. This is not a 'one size fits all' approach and would need to be considered on a case by case basis. Firstly, the reason for the overspend needs to be determined. In many cases there will be a justified explanation for the overspend. Secondly it is necessary to consider whether the carry forward budget has already been committed for projects currently in progress. Infrastructure will work through this analysis prior to finalising the capital programme for the LTP.

The most significant overspends are within Transportation (\$5.5m), Water (\$1.7m) and Wastewater (\$3.0m).

During the preparation of the 2023-24 Annual Plan there was a strong focus on reducing the value of the Capital Programme. Some of this was achieved by deferring project budgets out to future years, with the understanding that budgets could always be 'brought forward' if required. While this may have achieved a reduced programme for the Annual Plan, it has created additional complexity for managing project budgets. It has now become apparent that during this process some of these 'deferred' project budgets (particularly those already in progress) may not currently be incorporated into the draft LTP. The LTP capital

programme will need to be further reviewed to ensure budgets are adequate for projects already underway.

### **Transportation**

Variances within Transportation are caused by several factors including:

- Additional spend on projects where budgets were deferred as part of the 2023-24 Annual Plan (i.e. Springs Flat). In this instance, we have effectively performed the work early than when the budget assumed. Where these budgets have been included within the draft LTP, they will need to be removed as they have effectively been 'brought forward' and spent this financial year.
- \$5m of budget for Urban Intersection Improvements (Port Road/Kioreroa Road Intersection) was deferred out of the 2024 Annual Plan. However, the team have delivered the entire project in 2024, at a cost of \$1.8m higher than the reduced 2024 budget.

Due to the fact the LTP budgets have not yet been adopted, the variance is reported as an overspend as the entire capital budget was not included within the 2024 Annual Plan.

- Projects with overspend offset or partially offset by external funding.

### **Water**

- The majority of this variance is a result of additional budget approved by Council in September 2023 for Fluoridation. The budget was approved after the adoption of the 2023-24 Annual Plan therefore this appears as a variance to budget.
- The Kioreroa Watermain Project has also been completed early as part of the Port Road / Kioreroa Road Intersection Project. This budget was included in the draft 20224-34 LTP and will be removed. This is unbudgeted spend for the 2024 year.

### **Wastewater**

The variance in Wastewater is mainly due to two factors:

- Emergency works have been undertaken at Kepa Road in Ruakaka. There is no budget for emergency works in wastewater, therefore the works have been undertaken as unbudgeted capex.
- The Onerahi sewer main future proofing project was not budgeted in this financial year however the opportunity to deliver it early as part of the Port Road Intersection project was taken. This appears as an overspend as no budget was included within the 2024 Annual plan.

A report will be brought to the Infrastructure Committee. This will set out:

- The reason why work was done with urgency
- What work Council approved
- What work wasn't approved and why.

In addition, a Council resolution will be required to seek the retrospective approval of unbudgeted spend during the 2024 financial year.

#### **4.4 Future Improvements**

The implementation of Project Lifecycle Management (PLM) and the initiatives being developed as part of this project will assist with managing some of these budgeting challenges. However, this will not negate the need for strong financial discipline and management of budgets across multiple financial years and budgeting processes.

- Multiyear forecasting will provide a complete project view of budgets and spend for each project – rather than providing the information restricted to the financial year. It is envisaged that this will create more flexibility and efficiency when adjusting the timing of budget spend.
- Introducing a function to allow for revised capex budgets each month will provide the ability for the transfer of existing budgets to other projects within the same activity, as well as to incorporate additional budget approved outside of the standard Annual Plan/Long Term Plan cycle.

It will take time, resource and training to embed these new practices within the business before we see the full benefits.

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

The 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.

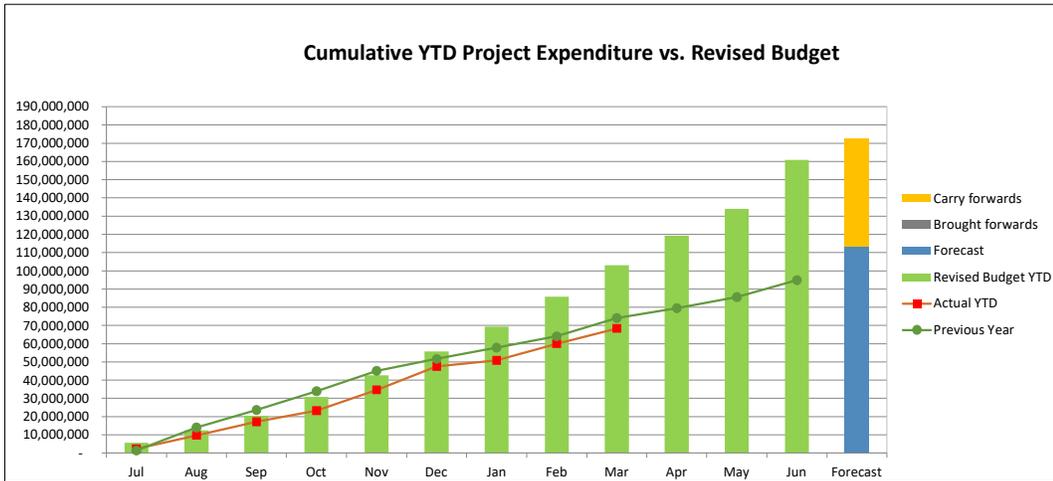
### **6 Attachments / Ngā Tāpiritanga**

Attachment 1: Capital Projects Graphs March 2024

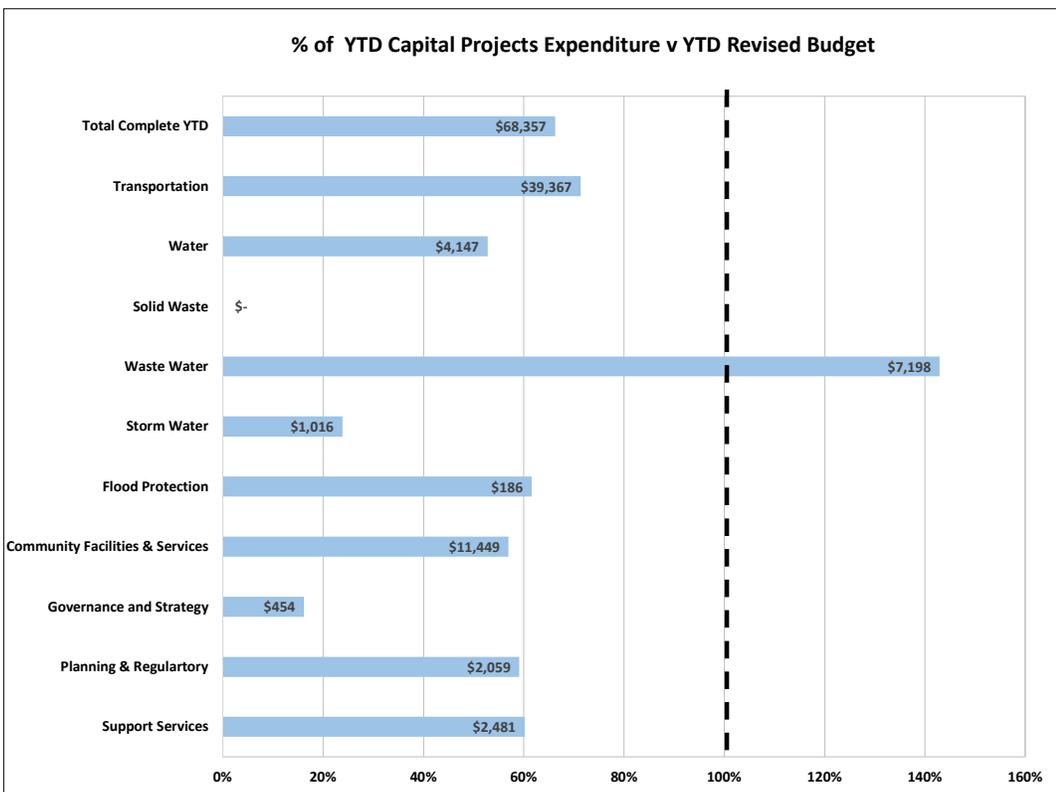
Attachment 2: Capital Projects Report March 2024



**CAPITAL PROJECT EXPENDITURE  
AS AT 31 MARCH 2024**



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. The yellow bar indicates project spend that is not expected to be completed this financial year, of which the budget will be carried forward to future years for completion. 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. 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

AS AT 31 March 24

(Project figures include both Operating and Capital Expenditure)

	Actual YTD \$000	Revised Budget YTD \$000	Variance YTD \$000	Full Year Forecast Expenditure \$000	Full Year Revised Budget \$000	Net Carried Forwards \$000	Total Underspent/ (Overspent) \$000	Capital Income Actual YTD \$000	Full Year Capital Income Forecast \$000	Capital Income Budget YTD \$000	Capital Income Full Year Budget \$000
<b>Transportation</b>											
Amenity Lighting	86	185	99	182	247	0	65	0	0	0	0
Bridge and Structural Renewals	670	2,442	1,772	1,754	3,256	800	703	0	(431)	(1,294)	(1,726)
Bus Shelters	161	97	(64)	180	129	0	(51)	0	(17)	(51)	(68)
Bus Terminal Development/Relocation	31	0	(31)	190	0	0	(190)	0	0	0	0
Coastal Protection Structures - Roading	7	69	61	7	92	0	84	0	0	0	0
Cycleways - Additional government fundin	2	0	(2)	2	0	0	(2)	0	0	0	0
Cycleways - Subsidised	4,363	3,797	(565)	6,069	4,557	0	(1,512)	0	(403)	(2,013)	(2,415)
Cycleways - Unsubsidised Programmed Work	77	242	165	111	323	0	212	0	0	0	0
Cyclone Gabrielle	0	2,250	2,250	500	3,000	2,500	0	0	(548)	(1,643)	(2,190)
Drainage Renewals	1,236	2,123	887	2,840	2,831	0	(9)	0	(375)	(1,125)	(1,500)
Footpaths Renewals	656	636	(20)	861	848	0	(13)	0	(112)	(337)	(449)
Land for Roads	(42)	0	42	(42)	0	0	42	0	0	0	0
LCLR Major Bridge Repairs	159	797	638	196	1,063	0	867	0	(141)	(423)	(564)
LCLR Minor Improvement Projects	2,344	1,095	(1,249)	6,265	1,335	400	(5,330)	0	(127)	(580)	(708)
LCLR Lighting Improvements	0	186	186	0	248	0	248	0	(33)	(98)	(131)
LCLR New Footpaths	1,197	731	(466)	1,308	1,096	0	(211)	0	(194)	(387)	(581)
LCLR PT Infrastructure	0	173	173	0	231	0	231	0	(31)	(92)	(122)
LCLR Resilience Projects	1,010	2,520	1,510	1,023	3,180	0	2,157	0	(350)	(1,336)	(1,686)
LCLR Safety Improvements	2,292	3,548	1,256	3,225	4,257	0	1,032	0	(376)	(1,880)	(2,256)
LCLR Subsidised Seal Extensions	0	258	258	0	345	0	345	0	(46)	(137)	(183)
LED Streetlight Upgrades	(41)	0	41	0	0	0	0	0	0	0	0
Low Carbon Transport WHG- CBD bike and public tran	723	2,859	2,137	850	4,600	3,750	0	(723)	(850)	(2,859)	(4,600)
Low Carbon Transport WHG- Kamo Shared path conne	1,762	3,996	2,234	2,900	4,795	1,895	(0)	(1,086)	(2,900)	(3,996)	(4,795)
Low Carbon Transport WHG- Raumanga Shared Path	301	3,091	2,790	977	4,600	3,640	(17)	(960)	(960)	(3,091)	(4,600)
MBIE Projects	782	0	(782)	814	0	0	(814)	(1,250)	(1,500)	(1,500)	(1,500)
Parking Renewals	(8)	522	529	200	696	496	0	0	0	0	0
Seal Extensions - House Frontage Sealing	1,151	0	(1,151)	1,977	0	1,986	(3,963)	0	0	0	0
Seal Extensions - Unsubsidised	32	3,611	3,579	32	3,995	0	3,963	0	0	0	0
Sealed Road Pavement Rehabilitation	1,467	2,746	1,279	4,235	4,118	0	(117)	0	(728)	(1,455)	(2,183)
Sealed Road Resurfacing	6,006	5,028	(979)	6,027	6,090	0	63	0	(563)	(2,665)	(3,228)
Springs Flat Roundabout	3,079	993	(2,086)	4,372	2,482	0	(1,890)	(250)	(350)	(600)	(1,500)
Structures Component Replacement	1,063	1,601	537	2,136	2,134	0	(1)	0	(283)	(848)	(1,131)
Subdivision Works Contribution	23	44	22	59	59	0	(0)	0	0	0	0
Traffic Sign & Signal Renewals	490	1,095	605	918	1,460	0	543	0	(193)	(580)	(774)
Transport Planning Studies & Strategies	0	0	0	36	0	0	(36)	0	0	0	0
Unsealed Road Metalling	2,445	2,956	511	3,800	3,800	0	0	0	(448)	(1,566)	(2,014)
Urban Intersection Upgrades	5,730	3,675	(2,055)	6,758	4,900	0	(1,858)	0	(6)	(19)	(25)
Whangarei City Centre Plan Implementation	114	1,824	1,710	513	3,364	2,850	0	0	0	0	0
<b>Transportation Total</b>	<b>39,367</b>	<b>55,189</b>	<b>15,822</b>	<b>61,276</b>	<b>74,131</b>	<b>18,317</b>	<b>(5,462)</b>	<b>(4,268)</b>	<b>(11,964)</b>	<b>(30,576)</b>	<b>(40,929)</b>
Waka Kotahi Subsidy								(15,854)	(15,854)		
<b>Transportation Total</b>	<b>39,367</b>	<b>55,189</b>	<b>15,822</b>	<b>61,276</b>	<b>74,131</b>	<b>18,317</b>	<b>(5,462)</b>	<b>(20,123)</b>	<b>(27,818)</b>	<b>(30,576)</b>	<b>(40,929)</b>
<b>Water</b>											
Capital Projects (3 Waters)	(3)	0	3	(3)	0	0	3	0	0	0	0
Cyclone Gabrielle	15	0	(15)	15	0	0	(15)	0	0	0	0
Fairway Drive Pump Station Upgrade	0	110	110	20	236	216	0	0	0	0	0
Kamo Reservoir Additional Capacity	102	2,230	2,128	1,052	4,129	3,077	0	0	0	0	0

	Actual YTD \$000	Revised Budget YTD \$000	Variance YTD \$000	Full Year Forecast Expenditure \$000	Full Year Revised Budget \$000	Net Carried Forwards \$000	Total Underspent/ (Overspent) \$000	Capital Income Actual YTD \$000	Full Year Capital Income Forecast \$000	Capital Income Budget YTD \$000	Capital Income Full Year Budget \$000
Maungakareme Reservoir Additional Capacity	0	30	30	20	205	185	0	0	0	0	0
Minor Projects - Emergency Works	137	110	(27)	426	426	0	0	0	0	0	0
Reservoir Rehabilitation - Programmed Work	6	0	(6)	6	0	0	(6)	0	0	0	0
Reticulation - Programmed Work	2,171	2,470	299	3,591	3,674	558	(476)	(237)	(237)	0	0
Three Mile Bush Reservoir Additional Capacity	88	845	756	223	2,671	2,448	(0)	0	0	0	0
Treatment Plant Upgrades	1,122	1,331	209	3,060	6,030	4,284	(1,314)	(1,404)	(2,967)	(1,917)	(1,917)
Waipu Water Reticulation	0	35	35	0	108	108	0	0	0	0	0
Water Meter Renewals	0	290	290	348	628	0	280	0	0	0	0
Water Treatment Plant & Equipment Replacement	509	404	(105)	694	538	0	(155)	0	0	0	0
<b>Water Total</b>	<b>4,147</b>	<b>7,854</b>	<b>3,707</b>	<b>9,452</b>	<b>18,645</b>	<b>10,876</b>	<b>(1,683)</b>	<b>(1,641)</b>	<b>(3,205)</b>	<b>(1,917)</b>	<b>(1,917)</b>
<b>Solid Waste</b>											
Transfer Station Renewals	0	0	0	54	54	0	0	0	0	0	0
<b>Solid Waste Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54</b>	<b>54</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Wastewater</b>											
Capital Projects (3 Waters)	1	0	(1)	1	0	0	(1)	0	0	0	0
Laboratory Equipment Renewals & Upgrades	24	13	(11)	24	17	0	(7)	0	0	0	0
Sewer Network Renewal	3,495	1,128	(2,367)	5,245	1,504	0	(3,741)	0	0	0	0
Sewer Network Upgrades	827	1,424	597	845	2,758	668	1,245	0	0	0	0
Wastewater Assessment	83	39	(44)	127	52	0	(75)	0	0	0	0
Wastewater Pump Station Remote Monitoring	259	461	202	439	1,007	415	153	0	0	0	0
Wastewater Pump Station Renewals	241	202	(39)	309	269	0	(39)	0	0	0	0
Wastewater Reticulation Upgrade	0	16	16	0	22	0	22	0	0	0	0
Wastewater Treatment Plant Renewals	490	656	166	777	874	0	97	0	0	0	0
Wastewater Treatment Plant Upgrades	1,778	1,099	(679)	3,077	3,240	858	(694)	0	0	0	0
<b>Wastewater Total</b>	<b>7,198</b>	<b>5,037</b>	<b>(2,160)</b>	<b>10,843</b>	<b>9,743</b>	<b>1,941</b>	<b>(3,041)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Stormwater</b>											
Blue/Green Network	36	959	923	313	1,139	826	(0)	0	0	0	0
Improve Community Wellbeing & Placemaking (Storm)	60	220	160	99	366	266	1	(60)	(106)	(220)	(366)
Stormwater Catchment Management Plans & Assessm	172	231	59	327	340	0	13	0	0	0	0
Stormwater Renewals	258	1,275	1,016	1,558	1,897	400	(61)	0	0	0	0
Stormwater Upgrades	0	707	707	0	908	267	641	0	0	0	0
Transition to Sustainable Economy	490	870	380	944	1,193	361	(113)	(490)	(1,069)	(870)	(1,193)
<b>Stormwater Total</b>	<b>1,016</b>	<b>4,262</b>	<b>3,246</b>	<b>3,241</b>	<b>5,842</b>	<b>2,121</b>	<b>480</b>	<b>(550)</b>	<b>(1,175)</b>	<b>(1,090)</b>	<b>(1,559)</b>
<b>Flood Protection</b>											
Gravity Drainage Gates	0	0	0	180	316	0	136	0	0	0	0
Level Sensor Renewals	0	0	0	35	35	35	(35)	0	0	0	0
Pump Upgrades/Renewals	109	162	52	357	215	0	(141)	0	0	0	0
Stop/Control Bank Renewals	77	140	63	205	285	113	(33)	0	0	0	0
<b>Flood Protection Total</b>	<b>186</b>	<b>302</b>	<b>115</b>	<b>776</b>	<b>851</b>	<b>148</b>	<b>(73)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Community Facilities &amp; Services</b>											
<i>Civil Defence</i>											
Civil Defence Emergency Management Equipment Ren	0	30	30	0	30	30	0	0	0	0	0
Civil Defence Emergency Management New Equipmen	0	6	6	0	6	6	0	0	0	0	0
Emergency Operations Centre - New Equipment	0	64	64	0	159	159	0	0	0	0	0
Tsunami Signage	0	29	29	0	29	29	0	0	0	0	0
Tsunami Sirens Renewals	0	400	400	400	1,929	1,129	400	0	0	0	0
<b>Civil Defence Total</b>	<b>0</b>	<b>529</b>	<b>529</b>	<b>400</b>	<b>2,154</b>	<b>1,354</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Actual YTD \$000	Revised Budget YTD \$000	Variance YTD \$000	Full Year Forecast Expenditure \$000	Full Year Revised Budget \$000	Net Carried Forwards \$000	Total Underspent/ (Overspent) \$000	Capital Income Actual YTD \$000	Full Year Capital Income Forecast \$000	Capital Income Budget YTD \$000	Capital Income Full Year Budget \$000
<b>Community Development</b>											
CCTV Upgrades & Improvements	250	217	(33)	297	297	0	0	(117)	(138)	(120)	(120)
Community Buildings Renewals & Improvements	57	109	52	92	132	0	41	0	0	0	0
Community Led Development	17	515	497	155	734	539	40	0	0	0	0
Pensioner Housing Renewals & Improvements	418	534	116	613	762	277	(129)	0	0	0	0
<b>Community Development Total</b>	<b>742</b>	<b>1,375</b>	<b>633</b>	<b>1,157</b>	<b>1,925</b>	<b>816</b>	<b>(48)</b>	<b>(117)</b>	<b>(138)</b>	<b>(120)</b>	<b>(120)</b>
<b>Infrastructure Planning &amp; Capital Works</b>											
Blue/Green Network	63	1,249	1,186	663	2,093	1,262	169	0	0	0	0
Coastal Structures Renewal	295	838	543	595	1,712	1,190	(73)	0	0	0	0
Community Buildings Renewals & Improvements	3,132	4,145	1,013	4,182	7,997	3,806	8	0	0	0	0
Cyclone Gabrielle	233	239	6	291	353	62	0	0	0	0	0
Emerald Necklace - Sense of Place	169	0	(169)	169	0	0	(169)	0	0	0	0
Enable Housing Development & Growth	0	125	125	60	200	140	0	0	(60)	(125)	(200)
Improve Community Wellbeing & Placemaking (Comse)	944	1,587	643	1,547	2,196	677	(28)	(944)	(1,564)	(1,587)	(2,196)
NEC Building Renewals	0	330	330	80	1,310	1,230	0	0	0	0	0
Neighbourhood & Public Gardens Level of Service	46	1,070	1,025	949	1,427	476	2	0	0	0	0
Neighbourhood & Public Gardens Renewals	958	1,241	283	968	1,241	0	273	0	0	0	0
Playgrounds & Skateparks Level of Service	37	307	270	52	481	432	(4)	0	0	0	0
Playgrounds & Skateparks Renewals	53	150	97	53	382	329	0	0	0	0	0
Pohe Island Development	63	0	(63)	63	0	0	(63)	0	0	0	0
Sport & Recreation Growth	319	172	(146)	327	232	0	(94)	0	0	0	0
Sport & Recreation Level of Service	83	234	151	188	267	32	46	0	0	0	0
Sport & Recreation Renewals	233	631	398	853	1,528	678	(2)	0	0	0	0
Town Basin - Conversion of Carpark to Park	1	0	(1)	1	0	0	(1)	0	0	0	0
Visitor Destination Upgrades	71	132	62	96	237	345	(204)	0	(230)	0	(230)
Waterfront Programme	1,272	175	(1,096)	1,482	175	0	(1,306)	0	(470)	(470)	(470)
<b>Infrastructure Planning &amp; Capital Works Total</b>	<b>7,970</b>	<b>12,626</b>	<b>4,656</b>	<b>12,618</b>	<b>21,830</b>	<b>10,659</b>	<b>(1,446)</b>	<b>(944)</b>	<b>(2,324)</b>	<b>(2,182)</b>	<b>(3,096)</b>
<b>Libraries</b>											
Book Purchases	385	905	520	573	1,207	440	194	0	0	0	0
Library Improvements	18	503	484	40	503	503	(40)	0	0	0	0
Library IT Equipment	74	108	35	110	145	0	35	0	0	0	0
Library Renewals	1	4	3	5	5	0	0	0	0	0	0
<b>Libraries Total</b>	<b>478</b>	<b>1,520</b>	<b>1,042</b>	<b>728</b>	<b>1,859</b>	<b>943</b>	<b>189</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Parks &amp; Recreation</b>											
Cemeteries Level of Service	93	6	(87)	120	120	0	1	0	0	0	0
Cemeteries Renewals	41	39	(2)	41	39	0	(2)	0	0	0	0
Cemetery Land Purchases	3	180	177	33	468	435	(0)	0	0	0	0
Coastal Structures Level of Service	10	63	53	36	130	0	93	0	0	0	0
Coastal Structures Renewal	237	0	(237)	237	32	0	(205)	0	0	0	0
Cyclone Gabrielle	700	758	58	1,045	1,048	0	3	0	0	0	0
Neighbourhood & Public Gardens Level of Service	(2)	0	2	0	0	0	0	0	0	0	0
Neighbourhood & Public Gardens Renewals	371	238	(133)	717	548	0	(168)	0	0	0	0
Neighbourhood Parks and Reserves	0	0	0	0	359	0	359	0	0	0	0
Parks Interpretation Information	48	30	(18)	66	89	23	(0)	0	0	0	0
Playgrounds & Skateparks Level of Service	0	0	0	0	80	0	80	0	0	0	0
Playgrounds & Skateparks Renewals	(37)	214	251	180	214	0	34	0	0	0	0
Pohe Island Development	0	19	19	70	89	19	0	0	0	0	0
Public Art	1	0	(1)	41	54	13	0	0	0	0	0
Public Toilets	287	220	(67)	287	273	0	(15)	0	0	0	0
Sport & Recreation Growth	368	969	601	1,068	1,077	0	9	0	0	0	0
Sport & Recreation Level of Service	1	430	429	1	430	429	0	0	0	0	0

	Actual YTD \$000	Revised Budget YTD \$000	Variance YTD \$000	Full Year Forecast Expenditure \$000	Full Year Revised Budget \$000	Net Carried Forwards \$000	Total Underspent/ (Overspent) \$000	Capital Income Actual YTD \$000	Full Year Capital Income Forecast \$000	Capital Income Budget YTD \$000	Capital Income Full Year Budget \$000
Sport & Recreation Renewals	(126)	387	513	539	1,039	323	177	0	0	0	0
Walkway & Track Renewals	76	32	(43)	85	53	0	(32)	0	0	0	0
<b>Parks &amp; Recreation Total</b>	<b>2,072</b>	<b>3,585</b>	<b>1,513</b>	<b>4,567</b>	<b>6,142</b>	<b>1,322</b>	<b>253</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Venue and Events Whangarei</i>											
Flags & Decorations	55	93	39	55	101	40	6	0	0	0	0
FN Venue - Entrance/ Lighting Enhancements	0	37	37	32	37	0	5	0	0	0	0
FN Venue - Furniture Upgrades	0	47	47	22	47	30	(5)	0	0	0	0
Forum North Venue Renewals	34	57	22	50	57	0	6	0	0	0	0
Forum North Venue Upgrades	74	110	36	104	110	15	(9)	0	0	0	0
NEC Building Renewals	11	124	113	78	161	75	7	0	0	0	0
NEC Field Renewals	12	0	(12)	12	0	0	(12)	0	0	0	0
<b>Venue and Events Whangarei Total</b>	<b>186</b>	<b>468</b>	<b>281</b>	<b>353</b>	<b>512</b>	<b>160</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Community Facilities &amp; Services Total</b>	<b>11,449</b>	<b>20,103</b>	<b>8,655</b>	<b>19,823</b>	<b>34,423</b>	<b>15,252</b>	<b>(653)</b>	<b>(1,061)</b>	<b>(2,462)</b>	<b>(2,302)</b>	<b>(3,216)</b>
<b>Governance and Strategy</b>											
Airport Renewals & Improvements	0	637	637	0	637	637	0	0	0	0	0
Central City Carpark Upgrades & Improvements	71	84	13	71	84	13	(0)	0	0	0	0
Commercial Property Renewals & Improvements	10	773	762	223	1,450	1,225	2	0	0	0	0
Enable Housing Development & Growth	11	165	154	104	250	146	0	0	0	0	0
Improve Community Wellbeing & Placemaking (Strat)	0	75	75	70	150	80	0	0	(70)	(75)	(150)
New Airport Evaluation	314	530	216	416	1,226	809	0	0	0	0	0
Parihaka Transmission Mast Upgrade	47	225	178	262	872	610	0	0	0	0	0
WAMT Air Conditioning Upgrade	0	319	319	0	319	319	0	0	0	0	0
<b>Governance and Strategy Total</b>	<b>454</b>	<b>2,808</b>	<b>2,355</b>	<b>1,147</b>	<b>4,989</b>	<b>3,840</b>	<b>2</b>	<b>0</b>	<b>(70)</b>	<b>(75)</b>	<b>(150)</b>
<b>Planning &amp; Regulatory</b>											
Dog Pound Renewals	2,059	3,483	1,424	2,959	4,777	1,818	(0)	0	0	0	0
<b>Planning &amp; Regulatory Total</b>	<b>2,059</b>	<b>3,483</b>	<b>1,424</b>	<b>2,959</b>	<b>4,777</b>	<b>1,818</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services</b>											
<i>Business Support</i>											
Civic Centre	817	0	(817)	1,229	0	0	(1,229)	(4)	(4)	0	0
Council Vehicle Replacements	251	357	106	370	475	0	106	(66)	(73)	(23)	(30)
Forum North Venue Renewals - Bus Support	0	191	191	64	255	0	191	0	0	0	0
Furniture Renewals	0	16	16	5	22	0	16	0	0	0	0
Information Centre Upgrade	0	17	17	6	22	0	17	0	0	0	0
<b>Business Support Total</b>	<b>1,068</b>	<b>581</b>	<b>(488)</b>	<b>1,674</b>	<b>774</b>	<b>0</b>	<b>(900)</b>	<b>(69)</b>	<b>(77)</b>	<b>(23)</b>	<b>(30)</b>
<i>ICT</i>											
Application and System Upgrades	201	252	50	239	699	440	20	0	0	0	0
Cloud Strategy / ICT	163	1,162	999	388	2,417	2,029	0	0	0	0	0
Cyber Security	0	458	458	36	610	574	0	0	0	0	0
IT Equipment New	189	287	97	307	404	112	(15)	0	0	0	0
Portal and Online Services	759	1,249	490	1,112	2,205	1,092	1	0	0	0	0
<b>ICT Total</b>	<b>1,313</b>	<b>3,407</b>	<b>2,094</b>	<b>2,081</b>	<b>6,335</b>	<b>4,248</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Infrastructure Planning &amp; Capital Works</i>											
BOF Programme Delivery	97	116	19	307	226	0	(81)	(97)	(317)	(116)	(226)
<b>Infrastructure Planning &amp; Capital Works Total</b>	<b>97</b>	<b>116</b>	<b>19</b>	<b>307</b>	<b>226</b>	<b>0</b>	<b>(81)</b>	<b>(97)</b>	<b>(317)</b>	<b>(116)</b>	<b>(226)</b>

	Actual YTD \$000	Revised Budget YTD \$000	Variance YTD \$000	Full Year Forecast Expenditure \$000	Full Year Revised Budget \$000	Net Carried Forwards \$000	Total Underspent/ (Overspent) \$000	Capital Income Actual YTD \$000	Full Year Capital Income Forecast \$000	Capital Income Budget YTD \$000	Capital Income Full Year Budget \$000
<i>People &amp; Capability</i>											
Office Furniture	3	21	18	35	35	0	(0)	0	0	0	0
<b>People &amp; Capability Total</b>	<b>3</b>	<b>21</b>	<b>18</b>	<b>35</b>	<b>35</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services Total</b>	<b>2,481</b>	<b>4,124</b>	<b>1,643</b>	<b>4,097</b>	<b>7,370</b>	<b>4,248</b>	<b>(974)</b>	<b>(167)</b>	<b>(394)</b>	<b>(139)</b>	<b>(256)</b>
<b>Total</b>	<b>68,357</b>	<b>103,164</b>	<b>34,807</b>	<b>113,668</b>	<b>160,825</b>	<b>58,561</b>	<b>(11,405)</b>	<b>(23,540)</b>	<b>(35,123)</b>	<b>(36,099)</b>	<b>(48,027)</b>



## 4.3 Operations Report – Corporate Group – May 2024

**Meeting:** Finance Committee  
**Date of meeting:** 30 April 2024  
**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 2024 which contains statistics up to 31 March 2024.

### 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 31 March 2024 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 Attachments / Ngā Tāpiritanga

Attachment 1 – Corporate Group Operations Report – May 2024 (statistics to 31 March 2024)



# Operations Report Corporate Group

**May 2024**  
*(statistics to 31 March 2024)*

Report for May 2024 Finance Committee  
(Meeting date 30 April 2024)

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## 1. Management Update

This report contains statistics up to 31 March 2024 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:

- ongoing work related to the 2024-34 Long Term Plan to incorporate the impacts of the impending repeal of Affordable Waters, including enhancements to the submission process
- progressing actions across the organisation arising from the audit of the 2022/23 Annual Report
- implementation phase of several ICT projects
- working with ratepayers to minimise rates arrears, and
- managing ongoing operational cost pressures.

### 1.3 Civic Precinct Landscaping

Work continues to progress well, with the Rust Avenue street frontage virtually complete at the time of completion of this report. Road marking and completion of the up-lights around the Old Library are yet to be completed, but all new planting in front of the Old Library is now in place (see photo below).

The next area to be progressed is the space between the Central Library and Old Library as well as the top end of Lovers Lane / Te Ara Hikoi a Kauika. There are numerous logistical challenges with the phasing of work so that buildings and services remain available to the public without compromising site safety, security, and heavy machinery access.



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

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

Our current priority is to provide support to services in regards the ongoing Kete/SharePoint search issue until such time as it is resolved by Microsoft.

### **2.2 Operational Activities**

We have recently completed a recruitment process for the ICT Manager, with Aaron Bird commencing from April 29.

Michael Juer, who initially provided project management services on a contract basis has been covering this role on a fixed-term basis, and his positive contribution over this period is acknowledged.

#### **ICT End User Support**

##### **Business as usual support**

The number of tickets this month fell by about 10%.

We have completed the MFA Onboarding review and refresh, and are working on consolidating and making savings on our One account connections.

We had 9 new staff join Council during March and have provided induction and co-ordinated training as needed.

##### **Security**

One priority 2 status security risk was raised for the month of March which was mitigated and closed.

#### **ICT Systems Engineering**

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

There were no P1 incidents during the month of March.

##### **Availability Management**

No unplanned outages were experienced within the month of March.

##### **Business as usual**

Apart from support for in flight projects, focus was on Auto-patching, Windows 11 planning, Whangarei Art Museum and Claphams Clock Building cabling and wi-fi work.

#### **Information Management**

##### **Business as Usual**

- Ongoing Sentencing of files.
- Work with Claphams Clocks to implement changes made to Kete taxonomy for their files.
- Review of Cemetery holdings both on site and at CDL, to ascertain types of files and digitisation requirements.
- Corporate library cataloguing to link functions to the files - so that they can be more easily found, is in progress.

- Ongoing reporting out of Kete on adoption, deletions, and monitoring. Next step – investigate additional reporting to review folder creation and clean-up work for existing folders created by staff already in use

### ICT Projects

<u>Eplan</u> (District Plan online)	Government gazetted the National Planning Standards and a requirement for an electronic process for the public to make submissions on proposed changes to the plan.	Execution	<ul style="list-style-type: none"> <li>• Sprint 13 – Go Live – developers are focusing on: <ul style="list-style-type: none"> <li>○ Development work to complete all 'Must Have' tasks.</li> <li>○ Production environment is getting set up.</li> <li>○ End-to-end testing of the developed functionalities is to commence.</li> <li>○ External communications being prepared</li> <li>○ Go Live planned for end of April.</li> </ul> </li> </ul>
<u>HRIS</u>	Implementation of Technology One HRIS Modules	Execution	<ul style="list-style-type: none"> <li>• One-off course form configuration completed</li> <li>• Waiting on confirmation of form content fields</li> <li>• Waiting on approval of communication plan from Sponsor.</li> </ul>
<u>Health &amp; Safety</u>	Implementation of a H&S Application	Execution	<ul style="list-style-type: none"> <li>• Configuration to be completed by the end of April.</li> <li>• New business processes being mapped into ProMapp</li> <li>• The team are reviewing options for bulk loading staff and syncing the data directly from AD.</li> </ul>
<u>Multi-Function Device Contract</u>	Printer Fleet Replacement	Planning	<ul style="list-style-type: none"> <li>• OCR Testing in progress.</li> <li>• Once testing is complete, final config file and work on reporting confirmed.</li> <li>• Order will then be placed, and units deployed through the business.</li> </ul>
<u>PLM</u>	Project Lifecycle Management module in TechOne	Execution	<ul style="list-style-type: none"> <li>• This project is currently reviewing its scope which has introduced several risks.</li> <li>• Complete configuration of multi-year budgeting/forecasting</li> <li>• Complete config &amp; testing for moving budget between PJ accounts</li> <li>• System Testing ICT PLM</li> <li>• Complete ICT PLM reporting configuration.</li> </ul>
<u>IAAS</u>	IaaS contract structure review	Execution	<ul style="list-style-type: none"> <li>• North Cloud to finalise costs for the proposed contract structure</li> <li>• ICT team to review contract costs once finalised by North Cloud</li> <li>• Draft contract to be finalised.</li> </ul>

<u>Digital Transformation</u>			<p>Is The Game On</p> <ul style="list-style-type: none"> <li>- Deployment planning will start April and a communication plan for external customer put in place.</li> </ul> <p>Teams/ Project Folder Wizard</p> <ul style="list-style-type: none"> <li>o Waiting for the technical details from IL so RFC can be submitted for wizard configuration.</li> <li>o Once RFC has been approved, Wizard can be installed in our SharePoint environment.</li> </ul> <p>RFC Automation</p> <ul style="list-style-type: none"> <li>o Kicked off project with IL to document the process and discuss our requirements.</li> </ul> <p>Submissions Portal</p> <ul style="list-style-type: none"> <li>- Now live</li> </ul>
<u>Service Management Tool</u>		Planning	<ul style="list-style-type: none"> <li>• Completed first meeting/workshop to determine the project brief. Project brief document under action.</li> </ul>
<u>Grants &amp; Funding App</u>	Grants & Funding management system	Planning	<ul style="list-style-type: none"> <li>• Sourcing and procuring application that meets all requirements.</li> </ul>
<u>GIS Transformation</u>		Initiation	<ul style="list-style-type: none"> <li>• TOR for Spatial Digital Steering Group drafted and first Steering Group meeting is scheduled for mid April.</li> </ul>
<u>Objective Build Upgrade</u>	Upgrade to front end interface	Planning	<ul style="list-style-type: none"> <li>• Project is in early stages of planning</li> <li>• Readiness check to be completed.</li> </ul>
<u>Tech One – 2024A Release</u>	Upgrade to 2024A Release	Execution	<ul style="list-style-type: none"> <li>• 2024A upgraded on test platform.</li> <li>• UAT currently in progress.</li> </ul>

### 3. Finance

#### 3.1 Current Priorities and Challenges

Key priorities this month include:

- Planning for Long Term Plan audit
- Planning for the 2023 Annual Report and associated audit
- Working through changes to the draft LTP budgets in preparation for the final LTP
- Preparing various options and financial modelling for consultation questions
- Working with the business to update full year forecast position
- Confirming forecast carry forwards into year 1 of the Long Term Plan
- Changes to current Retentions process to align with Construction Contracts (Retention Money) Amendment Act 2023
- Discussion and active participation with Project Lifecycle Management (PLM) project, including investigating implications of multi-year forecasting.

Key challenges this month include:

- Providing financial implications and advice into agenda items during this stage of the LTP cycle.

#### 3.2 Operational Activities

##### 2023-24 Financial Year

A full year forecast was revised by budget holders in the month of March. This result will be reported to the Finance Committee in the Financial Report for the 9 months ending 31 March 2024. Particular attention has been spent on capital expenditure forecast to ensure anticipated carry forwards are accurate for inclusion in year one of the Long Term Plan.

##### 2024-2034 Long Term Plan (LTP)

With consultation now underway staff are continuing to review the draft budget. This includes revisiting the opening balance position for year one, based on this month's forecast full year result.

This month's carry forwards forecast will be incorporated into year one of the LTP capital programme. Further review and potential smoothing of the ten year capital programme may be required to ensure the LTP capital programme isn't too ambitious. Audit have raised Capital Programme 'doability' as a key area of focus across the sector.

Staff are also preparing budget adjustments required under each of the various options for the consultation questions. Due to the tight timeframe between deliberations and final adoption this needs to be prepared ahead time to ensure adjustments required as a result of deliberation decisions can be made promptly and efficiently. In particular, the potential option of property CCTO requires a number of various assumptions to be worked through in order to anticipate the impact on Council's budget for the LTP.

During the period between the draft LTP budget for consultation and the preparation of the final LTP, agendas and decisions continue to be made. It is challenging to ensure all of these are captured and considered as part of the final LTP budget. Furthermore, it is important to ensure there is a consistent approach for decisions that have a resulting funding impact for the LTP. Management is currently working through this challenge.

### ***2023-24 Annual Report and Audit***

Planning is underway for the end of financial year and the preparation of the 2023-24 Annual Report. The timetable is being worked through with external auditors. With the combination of an LTP audit, an interim audit for the 2024 financial year, final audit for the Annual Report (including CCOs) and final audit of the LTP it will be a very busy period for both Council staff and Deloitte auditors.

Because of the workload associated with the Long Term Plan, and the subsequent delay in commencing Annual Report work, the legislative deadline extension available for the adoption of the Annual Report provides a welcome solution. The draft timeline currently assumes adoption of the Annual Report will occur in November.

## 4. Revenue

### 4.1 Current Priorities and Challenges

Priorities:

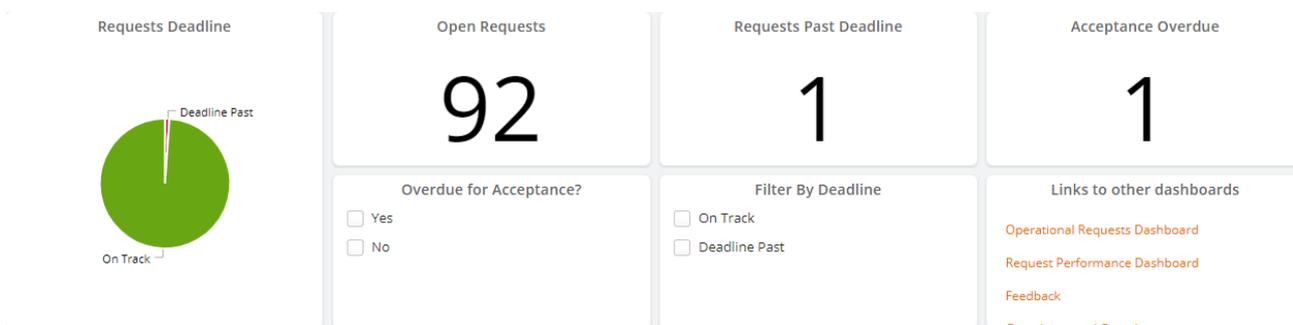
- 2024-34 Long Term Plan and concurrent consultation on rating policy.
- 2023-24 year end and 2024-25 year start.

Challenges:

- High level of customer debt.

### 4.2 Request System Dashboard

At 3 April 2024



There were 577 online customer service requests received in March 2024, 26 more than March last year.

Those unresolved are: 14 from April, 46 from March, 10 from February, 5 from January and 17 from 2023.

### 4.3 Operational Activities

#### Projects

In March the focus was:

- 2024-34 Long Term Plan.

#### Operations

- There were 147 property sales in March. Sales are tracking 86% of 2022-23.
- The water meter readers are on track.

#### Collections

At 31 March 2024, total land rates due are \$4.6 million including prior arrears of \$1.9 million (\$1.2 million Māori freehold land). Excluding whenua Māori there are 93 properties without a mortgage or payment arrangement that are being closely monitored or have been referred to the debt collector.

Current year's arrears of \$2.8 million continue to be higher than last year. Excluding whenua Māori there are 2,000 properties with current year's arrears. Of these 1,028 have a payment arrangement. The remaining 971 are actively being contacted for payment by email, post and telephone.

## 5. Business Support

### 5.1 Current Priorities and Challenges

Current priorities include:

- Managing defect remediation and blind installation in Civic Centre
- Forum North clean
- Cleaning contract procurement.

Current challenges include:

- Commencement of landscaping to complete Civic Precinct.

### 5.2 Operational Activities

#### Procurement

##### Internal

- General advice and assistance to staff working on procurement related projects.
- Finalising refresher training to enable staff to continue upskilling in procurement.

##### Strategic

- Working with ICT to understand Council's requirements for managing the Procurement, Supplier and Contract Management Processes within Council, with the aim being to determine the best way forward.

#### Major work streams in procurement in March have included:

Service/Good Being Procured	Detail	Procurement Commencement Date	Business Owner	Date Advertised on GETS	Expected End Date
Cleaning	Civic buildings cleaning contract	January 2023	Business Support	February 2024	July 2024
After Hours Call Services	Provision of telephone answering services after core business hours	August 2023	Customer Services	April 2024	July 2024
Library Books	Supply of library books	To be determined	Library	To be determined	To be determined
Veterinary Services	Services required at Animal Control facility	To be determined	Health and Bylaws	To be determined	To be determined

## ***Sustainability***

### **Recruitment of new Sustainability Adviser**

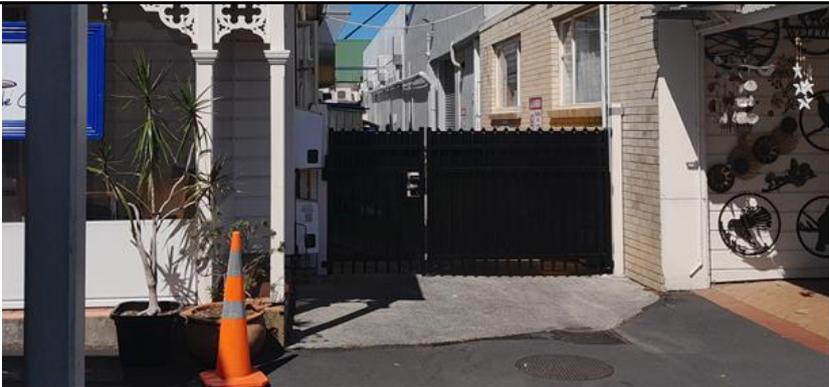
Recruitment is complete for the new Sustainability Adviser, who started on 25 March 2024.

### ***Facilities Maintenance***

The team continues to manage minor maintenance and repairs across Council's Civic and Commercial buildings. Open service requests for all Council premises have increased from 43 to 66. 40 of these relate to Te Iwitahi. These are a mix of minor requests, minor repairs and building defects. The remaining 26 are for repairs at the Town Basin, Library and other Commercial Assets.

Increases in requests can be attributed to more staff being directed to raise requests rather than emailing them. Over time we will be able to build up data on numbers and types of requests and the time required to close them.

Completed requests this month include:

Location / Item	Photos
<p>Installation of new security gates at the town basin service lane. These were installed to comply with advice from FENZ. They now screen the lane well and provide improved security to the tenancies.</p>	
<p>Northland Regional Council abated a Town Basin tenant for discharging kitchen black water into the stormwater system. Signage has been put around the drain to discourage future discharge.</p>	

Location / Item	Photos
<p>Engineers are undertaking structural investigations of a cracked beam in the City Carpark.</p> <p>They are also providing other structural upgrade recommendations.</p> <p>We will begin replacement of the shingle roof and parapet wall on 6 May.</p>	
<p>The refurbished Coat of Arms has been hung in the atrium.</p>	

## Leases and Licences

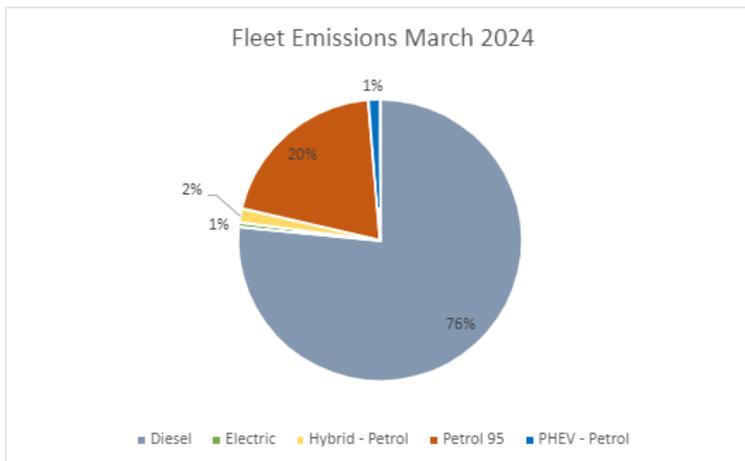
The commercial asset valuation data has been reviewed for the current financial year. This will be used by the independent Valuers to assess current valuations. Many ground leases within the commercial portfolio have expired while waiting for new valuations from CBRE Limited. This includes the many airport leases that need a lot of work and are taking a long time to resolve.

The Property team rely on the support from other departments, as well as our solicitor and valuers, to be able to complete the lease and/or licence processes. We have many leases pending, waiting for further information.

We now have some organisations with Parks leases that are required to be registered as an “Incorporated Society”. We have provided support through the help of the legal team, to get that underway. We are continuing to focus on standardising Parks leases as they come due. This will ensure consistency across all leases.

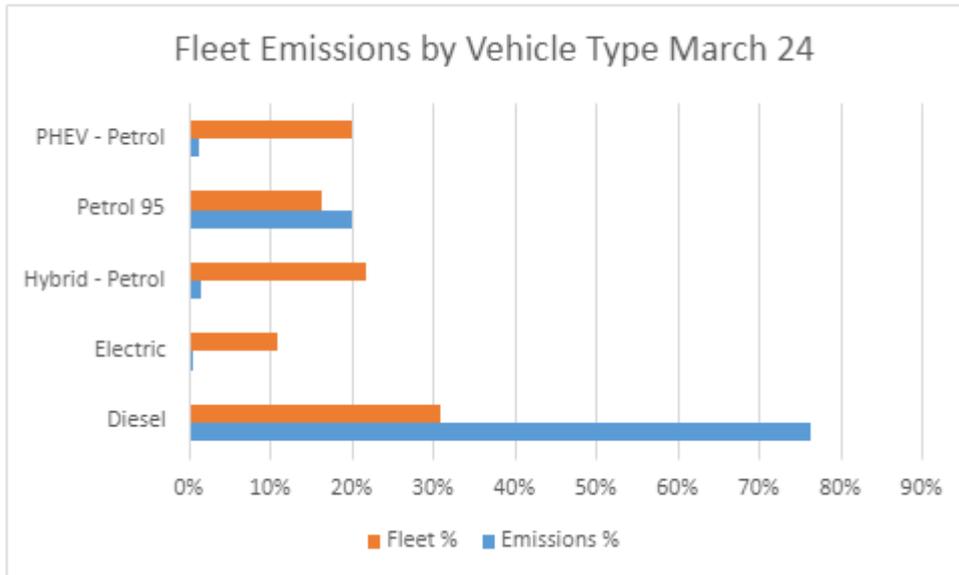
There are currently 44 leases and licences in progress, they are made up of 21 new leases, 2 surrender/new lease, 10 rent reviews/renewals, 1 rent review/assignment, 4 rent reviews, 1 variation, 1 variation/renewal, 1 rent review/renewal/variation, 1 debt recovery of rent arrears and 2 assignments. 6 leases were finalised in March.

## Fleet



The total fleet emissions for March 2024 were 11,132kg of carbon dioxide equivalents (CO<sub>2</sub>-e). The highest proportion of emissions comes from our diesel vehicles (76%). March emissions were 37% lower than February 2024.

The chart below shows the emission percentage by vehicle type.



The total fleet number is currently 61 Vehicles:

- 6 fully electric vehicles
- 14 Hybrids
- 13 Plug In Hybrids (PHEV)
- 10 Petrol
- 18 Diesel.

## 6. Communications

### 6.1 Current Priorities and Challenges

The focus this month has been the delivery of the Long Term Plan consultation and associated engagement events. This has involved engagement approach for this LTP with a change of format of events from 'town hall' style to 'drop in' as well as new targeted events for the business community, resident and ratepayer groups and advisory groups.

### 6.2 Operational activities

#### Media coverage

- LTP consultation and proposed rates increase
- Manuka Place investigation
- South of Whangarei SH1 service station proposal draws safety fears
- Whangarei Pride Parade chance for Rainbow Community to stand-up
- Two mastiffs stolen from an Onerahi property – explaining how the issue falls outside Council's remit
- Vulnerability of Millbrook Road to further damage/accidents with Brynderwyns closure
- General roading update on slips
- Injury to walker crossing Kotuitui Whitinga bridge during repairs
- Concerns raised by parents about requirement to move ornaments from area in front of child's gravestone to the concrete area around the headstone to allow lawn to grow
- Helicopter delivering gravel into Western Hills to improve tracks.

#### Communications projects

A summary of campaigns of note include:

Campaign	Comment
Future Development Strategy	Early education campaign on social media and in Council News
Long Term Plan	Communications and graphics support for LTP and public engagement sessions
Cruise	Communication planning and implementation in conjunction with Northland Inc and Northport
Climate Resilience	Communications support for Climate Adaptation Te Taitokerau joint working group and emissions reduction

#### 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:**

- Street sprint promotion
- Whangarei timelapse by Egor Volkov
- Civic Honours
- A day in the life of Whangarei video
- Taste Whangarei promotion and recap
- Pride parade and gayla
- Youth Week fund advertising
- FDS invitation to share what makes for a booming economy
- Walk 2 Work day
- Waipu movies in the park
- Parks week celebration
- Pasifika fusion
- Childrens Day
- ArtBeat wrap up.

**Social media**

March was a high-performing month on social media, with many posts reaching beyond our followership of 20,000. This sets up well for engaging with the public about the complex topics of the LTP and FDS in April.

**Top 3 performing posts in March 2024** refer to Appendix 1 for screenshots

Topic	Reach & engagement notes
Future Development Fund: economic development	43k reach and ~6k engagement with 623-comment discussion about economic future of Whangarei District.
Photos from Taste Whangarei – multicultural food fair	31k reach and >10k engagement incl over 1000 positive “reactions”. A lot of interaction from clicking through the gallery.
Be kind to parking wardens (superhero image)	25k reach, 2.8k engagement. Most engagement came from the positive “reactions” and from reading the comments.

## Website and digital channels

A new page has been built on our website showing a map of the latest repair plans for the land slips caused by the severe weather events since 2022.

### Accessibility and device testing

Testing for the electronic Whangārei District Plan – ePlan and the new sports field closure website Is the Game On.

### Email newsletters

Testing has been completed of the new look Venues and Events e-newsletter and new Council News focused e-newsletter.

### Digital transformations\*

We are building website capacity to allow for more customer interactions online.

Work is underway to adapt the following processes so they can be started and completed through our website:

- online Land Information Memorandum application
- sports park booking form.

Work has recently been completed on these processes:

- online Event Development Fund application
- automatic saving of online submissions to Kete from online forms.

\* Updated every three months – next update May 2024.

### Top 5 pages visited (main website only, *Monsido* report)

February	March
Rubbish & Recycling collection	Rates database
Rates database	Rubbish and recycling
Contact us	Contact us
District Plan operative in Part 2022	Brynderwyns closure
Freedom camping	Online maps
Notable: Online maps, Otuihau Whangarei Falls, recycling changes, Māori Wellbeing Fund, A-Z disposal guide, Dogs on Beaches, Plan Change 1 (Natural Hazards)	Notable: District plan operative in part 2022, Otuihau Whangarei Falls, Freedom camping, What's on, Waipu coastal walkway, Movies in the Park Waipu, Northland Mega Street Sprint.

## Appendix 1 - Social media (top performing posts)



Whangarei District Council

Published by Craig Neilson · 11 March at 16:10

What's Whangārei missing for a booming economy? 🤔

Two ideas in the comments before Tuesday 18 March will win \$50 Prezzie Cards!

Think about employment opportunities, local investment, innovation, and what makes this place special for visitors. How can we attract fresh talent and vibrancy?

Your input will help to shape our Future Development Strategy with Northland Regional Council, covering 20-30 years of economic development, housing choices, transport connections and more. What's your vision? 🌈🌍



[See insights and ads](#)

[Boost post](#)

193

1.1K comments 30 shares



Whangarei District Council is feeling inspired.

Published by Craig Neilson · 22 March at 09:39 · 🌐



What an amazing turnout and great atmosphere for the first ever **Taste Whangārei - A Multicultural Food Fair** last night. Cameron Street Mall and James Street were buzzing with colourful costumes, beautiful performances, and hundreds of people enjoying the food and multicultural vibes. As the night settled in and stall-holders sold out, it ended with dancing in the streets! Here's a few photos.



[See insights and ads](#)

[Boost post](#)

816

106 comments 47 shares



Whangarei District Council

Published by Craig Neilson · 20 March at 12:07 ·

They're on their feet all day and they're doing an important job, please be understanding when you meet a Parking Warden!

Imagine trying to find a park if there was no enforcement. Our parking wardens deal with over-time parking, driveway blockages, illegal parking on footpaths, disability-parking and loads more. They're full of interesting stories and they walk so much that they're lucky if their shoes last 6 months.

They also wear body-cameras which you might want to consider when you interact with them



See insights and ads

Boost post

154

97 comments 12 shares



**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 – May Quarterly 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.  To enable Council to carry on without prejudice or disadvantage negotiations (including commercial and industrial negotiations).	S7(2)(h)  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 \_\_\_\_\_.