

## Finance Committee Agenda

**Date:** Wednesday, 3 July, 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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	Pages
<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 5 June 2024	7
<b>4. Information Reports / Ngā Pūrongo Kōrero</b>	
4.1 Financial Report for the 11 months ending 31 May 2024	9
4.2 Capital Projects Report for the 11 months ending 31 May 2024	33
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<b>5. Public Excluded Business / Rāhui Tangata</b>	
<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 Cociurullo Councillors Ken Couper, Deborah Harding, Patrick Holmes and Simon Reid
<b>Meetings</b>	Monthly
<b>Quorum</b>	4

### **Purpose**

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

### **Key responsibilities**

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

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

**CCO accountable to this committee:**

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

**Delegations**

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

**The Committee does not have:**

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

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



## Finance Committee Meeting Minutes

**Date:** Wednesday, 5 June, 2024  
**Time:** 9:00 a.m.  
**Location:** Civic Centre, Te Iwitahi, 9 Rust Avenue

<b>In Attendance</b>	<b>Cr Phil Halse (Deputy Chairperson)</b> <b>Cr Paul Yovich (Chairperson) (Teams)</b> <b>His Worship the Mayor</b> <b>Cr Ken Couper</b> <b>Cr Deborah Harding</b> <b>Cr Simon Reid</b>
<b>Not in Attendance</b>	<b>Cr Patrick Holmes</b>
<b>Scribe</b>	<b>D.Garner (Democracy Adviser)</b>

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### 1. Declarations of Interest / Take Whaipānga

There were no declarations of interest made.

### 2. Apologies / Kore Tae Mai

Apologies were received from Cr's Jayne Golightly, Patrick Holmes and Marie Olsen.

**Moved By** His Worship the Mayor  
**Seconded By** Cr Simon Reid

**Carried**

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

#### 3.1 Minutes Finance Committee 30 April 2024

**Moved By** His Worship the Mayor  
**Seconded By** Cr Ken Couper

That the minutes of the Finance Committee meeting held on Tuesday 30 April 2024, including the confidential section, having been circulated, be taken as read and now confirmed and adopted as a true and correct record of proceedings of that meeting.

**Carried**

Item 3.1

2

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

**4.1 Financial Report for the 10 months ending 30 April 2024**

**Moved By** Cr Phil Halse (Deputy Chairperson)  
**Seconded By** Cr Ken Couper

That the Finance Committee notes the operating results for the ten months ending 30 April 2024.

**Carried**

**4.2 Capital Projects Report for the 10 months ending 30 April 2024**

**Moved By** His Worship the Mayor  
**Seconded By** Cr Simon Reid

That the Committee notes the Capital Projects Report for the period ending 30 April 2024.

**Carried**

**4.3 Operations Report - Corporate Group - June 2024**

**Moved By** Cr Ken Couper  
**Seconded By** Cr Deborah Harding

That the Finance Committee notes the Corporate Group operations report for June 2024 which contains statistics up to 30 April 2024.

**Carried**

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

There was no business held in public excluded.

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

The meeting concluded at 9:45am.

Confirmed this 3<sup>rd</sup> day of July 2024

Cr Phil Halse (Deputy Chairperson)

## 4.1 Financial Report for the 11 months ending 31 May 2024

**Meeting:** Finance Committee

**Date of meeting:** 3 July 2024

**Reporting officer:** Alan Adcock (General Manager – Corporate/CFO)

### 1 Purpose / Te Kaupapa

To provide the operating results for the eleven months ending 31 May 2024.

### 2 Recommendation / Whakataunga

That the Finance Committee notes the operating results for the eleven months ending 31 May 2024.

### 3 Background / Horopaki

#### Year to date

The year-to-date position is a surplus of \$15.8 million, compared to a budgeted surplus of \$38.0 million, resulting in an unfavourable variance of \$22.2 million.

The key contributor to this variance is significantly less subsidies and grants received YTD compared to budget resulting in a \$16.7 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.

Similar to the April Finance Report, there are timing differences which have impacted this month's year to date results:

- The phasing of the budgets for Transportation and Community varying from the timing of actual spend.

#### Full year forecast

No full year forecast has been included within this report. The last forecast was provided by budget managers in April. May forecasting was not completed due to time constraints around the preparation of the LTP and unforeseen issues following the recent TechOne upgrade.

As we approach the end of the financial year, accruals and year end adjustment will be performed as part of the preparation of the 2023-24 Annual Report. These adjustments will be worked through during July and into August. As a result a full finance report will not be

prepared for the 12 months ending 30 June 2024. Full year results will be communicated and presented to Council as part of the 2023-24 Annual Report.

**Key year to date variances by activity include:**

Details	Variance to budget	Explanation
<b>Other Expenses \$6.2m unfavourable. (Includes an overspend of \$7.7m other expenses, unbudgeted loss on disposal of \$2.9m and an underspend of opex on projects of \$4.4m). Key variances as follows:</b>		
<b>Community Facilities and Services \$501k unfavourable</b>		
Parks and Recreation	\$674k	Various cost centres
Community Development	\$541k	Various cost centres
Parks and Recreation	\$432k	Loss on disposal of assets
Parks and Recreation	(\$343k)	Opex on projects
Community Development	(\$497k)	Opex on projects
Infrastructure Planning & Capital Works	(\$453k)	Opex on projects
Community Development	\$273k	Loss on disposal of assets
Community Development	(\$1.0m)	\$3m Hihiaua Cultural Centre capital grant to be paid in 2024/25 year. \$1m payment is included in YTD actuals.
<b>Support Services \$611k unfavourable</b>		
Business Support	\$529k	Cleaning, security and maintenance
CE Overheads	\$160k	Unbudgeted Riskpool call
ICT	\$281k	Payments to external contractors, computer software expenses, capex recoveries not yet charged to WIP
ICT	(\$562k)	Opex on projects
Infrastructure Development	\$235k	Professional fees
<b>Transportation \$3.3m unfavourable</b>		
Traffic Services	\$637k	Maintenance contracts
Sealed pavements	\$810k	Maintenance contracts
Road Environment	\$401k	Maintenance contracts
Private Works	\$1.5m	Various
Unsubsidised Works	(\$2.1m)	Reduced spending on unsubsidised works
Emergency works	\$1.8m	Maintenance contracts – Further emergency spend for the year will be CAPEX only
Roading projects	(\$642k)	Opex on projects

Routine drainage	\$946k	Maintenance contracts
<b>Water \$1.3m unfavourable</b>		
3 Waters transition expenses	\$856k	Fully funded – offset by revenue
Loss on disposal of assets	\$449k	Non-cash loss on assets disposed
<b>Solid Waste (\$778k) favourable</b>		
Recycling & Collection	(\$924k)	Favourable to budget
Loss on disposal of assets	\$206k	Non-cash loss on assets disposed
<b>Wastewater \$1.9m unfavourable</b>		
Plant Operation	\$724k	R&M, landfill fees, external contractors
Other cost centres	(\$282k)	Opex on projects
Loss on disposal (non-cash)	\$1.5m	Relating to Marsden Bay to Ruakaka wastewater treatment plan rising main upgrade
<b>Stormwater (\$442k) favourable</b>		
Stormwater	(\$806k)	Opex on projects
Wastes and drainage	\$323k	Various cost centres
<b>Governance &amp; Strategy (\$46k) favourable</b>		
AP/LTP Engagement & Audit	\$227k	Professional & audit fees
District Development	\$563k	Commercial leases and Airport expenses
Strategy	(\$857k)	Opex on projects
<b>Capital Income - \$14.6m unfavourable</b>		
Other capital contributions	\$11.2m	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	\$1.6m	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.
Waka Kotahi NZTA capital subsidies	\$1.6m	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.
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### 3.1 External Net Debt and Treasury

Total external net debt at the end of May 2024 was \$199.2 million compared to year-to-date budgeted net debt of \$216.7 million, resulting in net debt being \$17.5 million under budget.

As at 31 May 2024 cash and term deposits held of \$65.8 million was comprised of:

- \$10.0 million of term deposits relating to short term borrowings not yet required.
- \$20.0 million of term deposits relating to debt repayment prefunding.
- \$19.0 million of term deposits relating to excess cash not currently required.
- \$2.1 million cash on hand relating to the Whangarei Harbour Marina Management Trust loan not yet advanced.
- \$1.5 million cash on hand relating to contract retentions held.
- \$13.2 million of cash on hand.

## 4 Accounts Receivable and Arrears

Total arrears as at 31 May 2024 were \$7.6 million, \$0.7 million more than May last year, and \$0.2 million less than last month.

Land rates arrears decreased by \$1.3 million from last month and are \$0.5 million more than May last year (\$0.3 million current year and \$0.2 million prior year). Water rates are \$0.2 million more than May last year. Other debtors are \$0.1 million more than May last year.

## 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 – Monthly income statements by activity
- Attachment 5 – Treasury report



**MONTHLY KEY INDICATORS**  
**MAY 2024**

YTD to May 2024					
	Actual YTD \$ m	Revised Budget YTD \$ m	Variance YTD \$ m	YTD	Trend
				Indicator	Current / previous month
<b>OPERATING</b>					
Total Rates	116.2	117.6	(1.4)	🟡	
Subsidies and Grants	12.2	15.9	(3.7)	🔴	
User Fees	16.3	16.4	(0.1)	🟡	
<b>Total Operating Income</b>	<b>157.7</b>	<b>159.8</b>	<b>(2.1)</b>	🟡	⬇️
Personnel Costs	32.7	33.2	0.5	🟢	
Other Operating Expenditure	78.0	70.3	(7.7)	🔴	
<b>Total Operating Expenditure</b>	<b>175.7</b>	<b>168.5</b>	<b>(7.2)</b>	🟡	⬇️
<b>Surplus/(Deficit) from Operations</b>	<b>(18.0)</b>	<b>(8.7)</b>	<b>(9.3)</b>	🟡	⬇️
<b>Total Capital Income</b>	<b>32.8</b>	<b>47.4</b>	<b>(14.6)</b>	🔴	
<b>Total Surplus/(Deficit)</b>	<b>15.8</b>	<b>38.0</b>	<b>(22.2)</b>	🔴	⬇️

KEY	
🟢	Favourable to budget
🟡	Unfavourable, but within 5% of budget
🔴	Unfavourable, over 5% of budget
⬆️	Favourable to previous month
⬇️	Unfavourable to previous month

**EXTERNAL DEBT FUNDING**

External Net Debt	199.2	216.7	17.5	🟢
Net Interest on debt	6.7	8.1	1.4	🟢

**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**  
**MAY 2024**



**YTD to May 2024**

	Actual Surplus/ (Deficit)	Revised Budget Surplus/ (Deficit)	Variance Surplus/ (Deficit)	YTD Indicator	YTD Trend Current / previous
<b>Transportation</b>	(8.9)	10.0	(18.9)	●	⬇️
<b>Water</b>	2.9	4.8	(1.9)	●	⬆️
<b>Solid Waste</b>	(3.1)	(4.2)	1.1	●	⬆️
<b>Waste Water</b>	12.5	12.9	(0.4)	●	⬆️
<b>Storm Water</b>	(4.8)	(3.5)	(1.3)	●	⬇️
<b>Flood Protection</b>	0.2	0.2	0.0	●	⬆️
<b>Community Facilities</b>	(30.1)	(28.0)	(2.1)	●	⬆️
<b>Governance &amp; Strategy</b>	(2.4)	(2.5)	0.1	●	⬆️
<b>Planning &amp; Regulatory</b>	(1.8)	(2.6)	0.8	●	⬆️
<b>Support Services</b>	50.1	51.6	(1.5)	●	⬆️

**KEY:**

	Favourable to budget		Unfavourable, but within 5% of budget		Unfavourable, over 5% of budget
	Favourable to previous month		Unfavourable to previous month		No change to previous month

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



**MONTHLY INCOME STATEMENT**  
**31 MAY 2024**

<b>Council Summary</b>	<b>Actual</b>	<b>Revised Budget</b>	<b>Variance*</b>	<b>Revised Budget</b>
	<b>YTD \$000</b>	<b>YTD \$000</b>	<b>2023-24 \$000</b>	<b>2023-24 \$000</b>
<b>Operating income</b>				
Rates	116,163	117,590	(1,427)	128,449
Subsidies and grants	12,175	15,878	(3,703)	17,440
Fees and charges	16,335	16,425	(90)	18,085
Interest revenue	2,667	1,400	1,267	1,835
Other revenue	10,364	8,534	1,830	11,275
<b>Total operating income</b>	<b>157,704</b>	<b>159,827</b>	<b>(2,123)</b>	<b>177,084</b>
<b>Operating expenditure</b>				
Other expenditure	78,043	70,322	7,721	90,370
Depreciation and amortisation	55,531	55,401	130	60,437
Finance costs	9,438	9,512	(74)	10,631
Personnel costs	32,731	33,244	(513)	36,029
<b>Total operating expenditure</b>	<b>175,743</b>	<b>168,479</b>	<b>7,265</b>	<b>197,466</b>
<b>Surplus/(deficit) from operations</b>	<b>(18,039)</b>	<b>(8,652)</b>	<b>(9,387)</b>	<b>(20,382)</b>
<b>Plus capital income</b>				
Development and other contributions	5,245	6,837	(1,591)	7,078
Other capital contributions	6,542	17,894	(11,352)	19,732
Waka Kotahi NZTA capital subsidies	20,992	22,639	(1,647)	23,934
<b>Total capital income</b>	<b>32,780</b>	<b>47,370</b>	<b>(14,590)</b>	<b>50,743</b>
<b>Surplus/(deficit) including capital income</b>	<b>14,741</b>	<b>38,719</b>	<b>(23,978)</b>	<b>30,361</b>
<b>Plus non-cash income adjustments</b>				
Vested assets income	7,839	7,705	134	8,405
Gain on disposal of assets	12	-	12	-
<b>Total non-cash income adjustments</b>	<b>7,850</b>	<b>7,705</b>	<b>146</b>	<b>8,405</b>
<b>Less non-cash expenditure adjustments</b>				
OPEX on capital projects**	3,965	8,382	(4,417)	9,122
Loss on disposal of assets	2,873	-	2,873	-
<b>Total non-cash expenditure adjustments</b>	<b>6,837</b>	<b>8,382</b>	<b>(1,545)</b>	<b>9,122</b>
<b>Total non-cash adjustment</b>	<b>1,013</b>	<b>(677)</b>	<b>1,690</b>	<b>(717)</b>
<b>Total surplus/(deficit)</b>	<b>15,754</b>	<b>38,041</b>	<b>(22,287)</b>	<b>29,644</b>

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

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



**Summary Financial Performance By Activity**

Activity	2023-2024 YTD		Full Year	Revised Budget
	Actual	Revised Budget	Variance	
	YTD \$000	YTD \$000	2023-24 \$000	
<b>Transportation</b>				
Revenue	11,745	13,773	(2,028)	15,327
Capital Income	27,497	40,909	(13,412)	43,901
Expenditure	48,124	44,636	(3,487)	58,407
<b>Surplus/(deficit) including capital income</b>	<b>(8,881)</b>	<b>10,046</b>	<b>(18,927)</b>	<b>821</b>
<b>Water</b>				
Revenue	16,670	17,134	(463)	19,267
Capital Income	3,297	3,430	(133)	3,481
Expenditure	17,031	15,802	(1,229)	20,204
<b>Surplus/(deficit) including capital income</b>	<b>2,936</b>	<b>4,762</b>	<b>(1,826)</b>	<b>2,545</b>
<b>Solid Waste</b>				
Revenue	3,953	3,923	29	4,452
Capital Income	-	-	-	-
Expenditure	7,027	8,126	1,099	11,429
<b>Surplus/(deficit) including capital income</b>	<b>(3,074)</b>	<b>(4,203)</b>	<b>1,128</b>	<b>(6,977)</b>
<b>Wastewater</b>				
Revenue	25,451	24,884	567	27,197
Capital Income	945	1,451	(506)	1,491
Expenditure	13,915	13,400	(515)	16,978
<b>Surplus/(deficit) including capital income</b>	<b>12,481</b>	<b>12,935</b>	<b>(454)</b>	<b>11,710</b>
<b>Stormwater</b>				
Revenue	569	1,411	(842)	1,559
Capital Income	74	-	74	-
Expenditure	5,408	4,881	(526)	6,549
<b>Surplus/(deficit) including capital income</b>	<b>(4,765)</b>	<b>(3,471)</b>	<b>(1,294)</b>	<b>(4,990)</b>
<b>Flood Protection</b>				
Revenue	1,147	1,132	16	1,235
Capital Income	-	-	-	-
Expenditure	981	972	(9)	1,062
<b>Surplus/(deficit) including capital income</b>	<b>166</b>	<b>159</b>	<b>7</b>	<b>173</b>
<b>Community Facilities and Services</b>				
Revenue	4,656	5,409	(753)	9,931
Capital Income	966	1,579	(614)	1,870
Expenditure	35,686	35,023	(662)	56,973
<b>Surplus/(deficit) including capital income</b>	<b>(30,064)</b>	<b>(28,035)</b>	<b>(2,029)</b>	<b>(45,172)</b>
<b>Governance and Strategy</b>				
Revenue	4,700	4,003	697	6,968
Capital Income	-	-	-	-
Expenditure	7,055	6,480	(575)	10,500
<b>Surplus/(deficit) including capital income</b>	<b>(2,355)</b>	<b>(2,477)</b>	<b>122</b>	<b>(3,532)</b>
<b>Planning and Regulatory Services</b>				
Revenue	11,472	11,365	107	14,481
Capital Income	1	-	1	-
Expenditure	13,256	13,988	732	25,134
<b>Surplus/(deficit) including capital income</b>	<b>(1,783)</b>	<b>(2,622)</b>	<b>839</b>	<b>(10,654)</b>
<b>Support Services</b>				
Revenue	83,884	82,674	1,210	115,909
Capital Income	-	-	-	-
Expenditure	33,804	31,051	(2,753)	29,472
<b>Surplus/(deficit) including capital income</b>	<b>50,080</b>	<b>51,623</b>	<b>(1,543)</b>	<b>86,437</b>

## MONTHLY INCOME STATEMENT

Transportation	2023-2024 YTD		Full Year	Revised Budget
	Actual	Revised Budget	Variance	
	YTD \$000	YTD \$000	2023-24 \$000	
<b>Operating income</b>				
Rates	95	78	17	85
Subsidies and grants	9,225	11,459	(2,234)	12,239
Fees and charges	1,776	1,628	147	1,790
Interest revenue	-	-	-	548
Other revenue	649	608	41	666
Overheads recovered	-	-	-	-
<b>Total operating income</b>	<b>11,745</b>	<b>13,773</b>	<b>(2,028)</b>	<b>15,327</b>
<b>Operating expenditure</b>				
Other expenditure	19,828	15,924	(3,904)	22,176
Depreciation and amortisation	23,242	23,908	667	26,082
Finance costs	2,053	1,798	(256)	4,595
Personnel costs	3,000	3,006	6	3,256
Overheads charged	-	-	-	2,298
<b>Total operating expenditure</b>	<b>48,124</b>	<b>44,636</b>	<b>(3,487)</b>	<b>58,407</b>
<b>Surplus/(deficit) from operations</b>	<b>(36,378)</b>	<b>(30,863)</b>	<b>(5,516)</b>	<b>(43,080)</b>
<b>Plus capital income</b>				
Development and other contributions	2,311	2,883	(571)	2,973
Other capital contributions	4,194	15,387	(11,193)	16,995
Waka Kotahi NZTA capital subsidies	20,992	22,639	(1,647)	23,934
<b>Total capital income</b>	<b>27,497</b>	<b>40,909</b>	<b>- (13,412)</b>	<b>43,901</b>
<b>Surplus/(deficit) including capital income</b>	<b>(8,881)</b>	<b>10,046</b>	<b>- (18,927)</b>	<b>821</b>
<b>Plus non-cash income adjustments</b>				
Vested assets income	-	1,059	(1,059)	1,156
Gain on disposal of assets	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>-</b>	<b>1,059</b>	<b>(1,059)</b>	<b>1,156</b>
<b>Less non-cash expenditure adjustments</b>				
OPEX on capital projects**	275	917	642	1,000
Loss on disposal of assets	-	-	-	-
<b>Total non-cash expenditure adjustments</b>	<b>275</b>	<b>917</b>	<b>642</b>	<b>1,000</b>
<b>Total non-cash adjustment</b>	<b>(275)</b>	<b>143</b>	<b>(418)</b>	<b>156</b>
<b>Total surplus/(deficit)</b>	<b>(9,156)</b>	<b>10,189</b>	<b>(19,345)</b>	<b>977</b>

## MONTHLY INCOME STATEMENT

Water	2023-2024 YTD		Full Year	Revised Budget 2023-24 \$000
	Actual	Revised Budget	Variance	
	YTD \$000	YTD \$000	2023-24 \$000	
<b>Operating income</b>				
Rates	14,505	16,029	(1,524)	17,585
Subsidies and grants	636	-	636	477
Fees and charges	216	182	35	198
Interest revenue	1,280	912	368	995
Other revenue	33	11	22	12
Overheads recovered	-	-	-	-
<b>Total operating income</b>	<b>16,670</b>	<b>17,134</b>	<b>(463)</b>	<b>19,267</b>
<b>Operating expenditure</b>				
Other expenditure	7,639	6,868	(771)	7,820
Depreciation and amortisation	7,727	7,125	(602)	7,773
Finance costs	-	-	-	-
Personnel costs	1,665	1,809	144	1,961
Overheads charged	-	-	-	2,650
<b>Total operating expenditure</b>	<b>17,031</b>	<b>15,802</b>	<b>(1,229)</b>	<b>20,204</b>
<b>Surplus/(deficit) from operations</b>	<b>(361)</b>	<b>1,332</b>	<b>(1,693)</b>	<b>(936)</b>
<b>Plus capital income</b>				
Development and other contributions	1,166	1,513	(348)	1,564
Other capital contributions	2,131	1,917	214	1,917
Waka Kotahi NZTA capital subsidies	-	-	-	-
<b>Total capital income</b>	<b>3,297</b>	<b>3,430</b>	<b>(133)</b>	<b>3,481</b>
<b>Surplus/(deficit) including capital income</b>	<b>2,936</b>	<b>4,762</b>	<b>(1,826)</b>	<b>2,545</b>
<b>Plus non-cash income adjustments</b>				
Vested assets income	1,579	1,396	182	1,523
Gain on disposal of assets	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>1,579</b>	<b>1,396</b>	<b>182</b>	<b>1,523</b>
<b>Less non-cash expenditure adjustments</b>				
OPEX on capital projects**	31	-	(31)	-
Loss on disposal of assets	449	-	(449)	-
<b>Total non-cash expenditure adjustments</b>	<b>480</b>	<b>-</b>	<b>(480)</b>	<b>-</b>
<b>Total non-cash adjustment</b>	<b>1,098</b>	<b>1,396</b>	<b>(298)</b>	<b>1,523</b>
<b>Total surplus/(deficit)</b>	<b>4,035</b>	<b>6,159</b>	<b>(2,124)</b>	<b>4,068</b>

**MONTHLY INCOME STATEMENT**

<b>Solid Waste</b>	<b>2023-2024 YTD</b>		<b>Full Year</b>	<b>Revised Budget</b>
	<b>Actual</b>	<b>Revised Budget</b>	<b>Variance</b>	
	<b>YTD \$000</b>	<b>YTD \$000</b>	<b>2023-24 \$000</b>	
<b>Operating income</b>				
Rates	(0)	-	(0)	-
Subsidies and grants	-	-	-	-
Fees and charges	2,369	2,625	(256)	3,150
Interest revenue	-	-	-	-
Other revenue	1,584	1,298	286	1,302
Overheads recovered	-	-	-	-
<b>Total operating income</b>	<b>3,953</b>	<b>3,923</b>	<b>29</b>	<b>4,452</b>
<b>Operating expenditure</b>				
Other expenditure	6,568	7,553	984	10,458
Depreciation and amortisation	271	214	(56)	234
Finance costs	-	21	21	25
Personnel costs	188	338	150	366
Overheads charged	-	-	-	345
<b>Total operating expenditure</b>	<b>7,027</b>	<b>8,126</b>	<b>1,099</b>	<b>11,429</b>
<b>Surplus/(deficit) from operations</b>	<b>(3,074)</b>	<b>(4,203)</b>	<b>1,128</b>	<b>(6,977)</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>Surplus/(deficit) including capital income</b>	<b>(3,074)</b>	<b>(4,203)</b>	<b>1,128</b>	<b>(6,977)</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>Less non-cash expenditure adjustments</b>				
OPEX on capital projects**	-	-	-	-
Loss on disposal of assets	206	-	(206)	-
<b>Total non-cash expenditure adjustments</b>	<b>206</b>	<b>-</b>	<b>(206)</b>	<b>-</b>
<b>Total non-cash adjustment</b>	<b>(206)</b>	<b>-</b>	<b>(206)</b>	<b>-</b>
<b>Total surplus/(deficit)</b>	<b>(3,280)</b>	<b>(4,203)</b>	<b>922</b>	<b>(6,977)</b>

**MONTHLY INCOME STATEMENT**

Wastewater	2023-2024 YTD		Full Year	Revised Budget
	Actual	Revised Budget	Variance	
	YTD \$000	YTD \$000	2023-24 \$000	
<b>Operating income</b>				
Rates	22,652	22,420	232	24,507
Subsidies and grants	-	51	(51)	51
Fees and charges	1,323	1,040	283	1,140
Interest revenue	1,456	1,372	84	1,496
Other revenue	20	2	18	2
Overheads recovered	-	-	-	-
<b>Total operating income</b>	<b>25,451</b>	<b>24,884</b>	<b>567</b>	<b>27,197</b>
<b>Operating expenditure</b>				
Other expenditure	4,251	3,536	(715)	4,044
Depreciation and amortisation	8,235	8,317	82	9,073
Finance costs	-	-	-	-
Personnel costs	1,429	1,547	118	1,676
Overheads charged	-	-	-	2,185
<b>Total operating expenditure</b>	<b>13,915</b>	<b>13,400</b>	<b>(515)</b>	<b>16,978</b>
<b>Surplus/(deficit) from operations</b>	<b>11,535</b>	<b>11,484</b>	<b>52</b>	<b>10,220</b>
<b>Plus capital income</b>				
Development and other contributions	945	1,451	(506)	1,491
Other capital contributions	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-
<b>Total capital income</b>	<b>945</b>	<b>1,451</b>	<b>-</b>	<b>(506)</b>
<b>Total capital income</b>	<b>945</b>	<b>1,451</b>	<b>-</b>	<b>1,491</b>
<b>Surplus/(deficit) including capital income</b>	<b>12,481</b>	<b>12,935</b>	<b>-</b>	<b>(454)</b>
<b>Surplus/(deficit) including capital income</b>	<b>12,481</b>	<b>12,935</b>	<b>-</b>	<b>11,710</b>
<b>Plus non-cash income adjustments</b>				
Vested assets income	1,727	1,589	138	1,734
Gain on disposal of assets	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>1,727</b>	<b>1,589</b>	<b>138</b>	<b>1,734</b>
<b>Less non-cash expenditure adjustments</b>				
OPEX on capital projects**	324	606	282	657
Loss on disposal of assets	1,463	-	(1,463)	-
<b>Total non-cash expenditure adjustments</b>	<b>1,787</b>	<b>606</b>	<b>(1,181)</b>	<b>657</b>
<b>Total non-cash adjustment</b>	<b>(60)</b>	<b>983</b>	<b>(1,043)</b>	<b>1,076</b>
<b>Total surplus/(deficit)</b>	<b>12,421</b>	<b>13,918</b>	<b>(1,497)</b>	<b>12,786</b>

## MONTHLY INCOME STATEMENT

Stormwater	2023-2024 YTD		Full Year	Revised Budget 2023-24 \$000
	Actual	Revised Budget	Variance	
	YTD \$000	YTD \$000	2023-24 \$000	
<b>Operating income</b>				
Rates	-	-	-	-
Subsidies and grants	529	1,411	(881)	1,559
Fees and charges	-	-	-	-
Interest revenue	-	-	-	-
Other revenue	39	-	39	-
Overheads recovered	-	-	-	-
<b>Total operating income</b>	<b>569</b>	<b>1,411</b>	<b>(842)</b>	<b>1,559</b>
<b>Operating expenditure</b>				
Other expenditure	965	642	(323)	702
Depreciation and amortisation	4,037	3,705	(332)	4,042
Finance costs	-	-	-	-
Personnel costs	406	534	129	579
Overheads charged	-	-	-	1,226
<b>Total operating expenditure</b>	<b>5,408</b>	<b>4,881</b>	<b>(526)</b>	<b>6,549</b>
<b>Surplus/(deficit) from operations</b>	<b>(4,839)</b>	<b>(3,471)</b>	<b>(1,368)</b>	<b>(4,990)</b>
<b>Plus capital income</b>				
Development and other contributions	-	-	-	-
Other capital contributions	74	-	74	-
Waka Kotahi NZTA capital subsidies	-	-	-	-
<b>Total capital income</b>	<b>74</b>	<b>-</b>	<b>74</b>	<b>-</b>
<b>Surplus/(deficit) including capital income</b>	<b>(4,765)</b>	<b>(3,471)</b>	<b>- (1,294)</b>	<b>(4,990)</b>
<b>Plus non-cash income adjustments</b>				
Vested assets income	4,272	3,660	612	3,992
Gain on disposal of assets	-	-	-	-
<b>Total non-cash income adjustments</b>	<b>4,272</b>	<b>3,660</b>	<b>612</b>	<b>3,992</b>
<b>Less non-cash expenditure adjustments</b>				
OPEX on capital projects**	778	1,584	806	1,725
Loss on disposal of assets	41	-	(41)	-
<b>Total non-cash expenditure adjustments</b>	<b>819</b>	<b>1,584</b>	<b>765</b>	<b>1,725</b>
<b>Total non-cash adjustment</b>	<b>3,453</b>	<b>2,076</b>	<b>1,377</b>	<b>2,267</b>
<b>Total surplus/(deficit)</b>	<b>(1,312)</b>	<b>(1,395)</b>	<b>82</b>	<b>(2,723)</b>

**MONTHLY INCOME STATEMENT**

Flood Protection	2023-2024 YTD		Full Year	Revised Budget
	Actual	Revised Budget	Variance	
	YTD \$000	YTD \$000	2023-24 \$000	
<b>Operating income</b>				
Rates	1,116	1,117	(1)	1,219
Subsidies and grants	-	-	-	-
Fees and charges	-	-	-	-
Interest revenue	31	14	17	16
Other revenue	-	-	-	-
Overheads recovered	-	-	-	-
<b>Total operating income</b>	<b>1,147</b>	<b>1,132</b>	<b>16</b>	<b>1,235</b>
<b>Operating expenditure</b>				
Other expenditure	645	627	(18)	684
Depreciation and amortisation	337	346	9	377
Finance costs	-	-	-	-
Personnel costs	-	-	-	-
Overheads charged	-	-	-	-
<b>Total operating expenditure</b>	<b>981</b>	<b>972</b>	<b>(9)</b>	<b>1,062</b>
<b>Surplus/(deficit) from operations</b>	<b>166</b>	<b>159</b>	<b>7</b>	<b>173</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>Surplus/(deficit) including capital income</b>	<b>166</b>	<b>159</b>	<b>7</b>	<b>173</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>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>Total non-cash adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total surplus/(deficit)</b>	<b>166</b>	<b>159</b>	<b>7</b>	<b>173</b>

**MONTHLY INCOME STATEMENT**

Community Facilities and Services	2023-2024 YTD		Full Year	Revised Budget 2023-24 \$000
	Actual	Revised Budget	Variance	
	YTD \$000	YTD \$000	2023-24 \$000	
<b>Operating income</b>				
Rates	-	-	-	-
Subsidies and grants	1,326	2,338	(1,012)	2,466
Fees and charges	814	740	74	793
Interest revenue	444	465	(20)	1,514
Other revenue	2,072	1,867	205	2,058
Overheads recovered	-	-	-	3,100
<b>Total operating income</b>	<b>4,656</b>	<b>5,409</b>	<b>(753)</b>	<b>9,931</b>
<b>Operating expenditure</b>				
Other expenditure	20,204	19,105	(1,099)	25,760
Depreciation and amortisation	7,640	7,991	351	8,718
Finance costs	2,053	1,798	(256)	6,802
Personnel costs	5,788	6,130	342	6,641
Overheads charged	-	-	-	9,052
<b>Total operating expenditure</b>	<b>35,686</b>	<b>35,023</b>	<b>(662)</b>	<b>56,973</b>
<b>Surplus/(deficit) from operations</b>	<b>(31,030)</b>	<b>(29,614)</b>	<b>(1,416)</b>	<b>(47,042)</b>
<b>Plus capital income</b>				
Development and other contributions	823	989	(166)	1,050
Other capital contributions	143	590	(447)	820
Waka Kotahi NZTA capital subsidies	-	-	-	-
<b>Total capital income</b>	<b>966</b>	<b>1,579</b>	<b>(614)</b>	<b>1,870</b>
<b>Surplus/(deficit) including capital income</b>	<b>(30,064)</b>	<b>(28,035)</b>	<b>(2,029)</b>	<b>(45,172)</b>
<b>Plus non-cash income adjustments</b>				
Vested assets income	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>Less non-cash expenditure adjustments</b>				
OPEX on capital projects**	1,768	3,071	1,303	3,243
Loss on disposal of assets	705	-	(705)	-
<b>Total non-cash expenditure adjustments</b>	<b>2,473</b>	<b>3,071</b>	<b>598</b>	<b>3,243</b>
<b>Total non-cash adjustment</b>	<b>(2,212)</b>	<b>(3,071)</b>	<b>859</b>	<b>(3,243)</b>
<b>Total surplus/(deficit)</b>	<b>(32,276)</b>	<b>(31,106)</b>	<b>(1,170)</b>	<b>(48,415)</b>

## MONTHLY INCOME STATEMENT

Governance and Strategy	2023-2024 YTD		Full Year	Revised Budget
	Actual	Revised Budget	Variance	
	YTD \$000	YTD \$000	2023-24 \$000	
<b>Operating income</b>				
Rates	-	-	-	-
Subsidies and grants	150	150	-	150
Fees and charges	(0)	-	(0)	-
Interest revenue	1,142	840	302	1,224
Other revenue	3,409	3,013	396	5,026
Overheads recovered	-	-	-	567
<b>Total operating income</b>	<b>4,700</b>	<b>4,003</b>	<b>697</b>	<b>6,968</b>
<b>Operating expenditure</b>				
Other expenditure	4,140	3,338	(803)	3,935
Depreciation and amortisation	73	71	(2)	77
Finance costs	320	114	(206)	376
Personnel costs	2,521	2,957	436	3,204
Overheads charged	-	-	-	2,908
<b>Total operating expenditure</b>	<b>7,055</b>	<b>6,480</b>	<b>(575)</b>	<b>10,500</b>
<b>Surplus/(deficit) from operations</b>	<b>(2,355)</b>	<b>(2,477)</b>	<b>122</b>	<b>(3,532)</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>Surplus/(deficit) including capital income</b>	<b>(2,355)</b>	<b>(2,477)</b>	<b>122</b>	<b>(3,532)</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>Less non-cash expenditure adjustments</b>				
OPEX on capital projects**	548	1,405	857	1,626
Loss on disposal of assets	9	-	(9)	-
<b>Total non-cash expenditure adjustments</b>	<b>556</b>	<b>1,405</b>	<b>849</b>	<b>1,626</b>
<b>Total non-cash adjustment</b>	<b>(556)</b>	<b>(1,405)</b>	<b>849</b>	<b>(1,626)</b>
<b>Total surplus/(deficit)</b>	<b>(2,911)</b>	<b>(3,882)</b>	<b>971</b>	<b>(5,158)</b>

**MONTHLY INCOME STATEMENT**

Planning and Regulatory Services	2023-2024 YTD		Full Year	Revised Budget
	Actual	Revised Budget	Variance	
	YTD \$000	YTD \$000	2023-24 \$000	
<b>Operating income</b>				
Rates	-	-	-	-
Subsidies and grants	188	273	(84)	273
Fees and charges	9,197	9,444	(246)	10,214
Interest revenue	-	-	-	-
Other revenue	2,086	1,649	437	1,799
Overheads recovered	-	-	-	2,195
<b>Total operating income</b>	<b>11,472</b>	<b>11,365</b>	<b>107</b>	<b>14,481</b>
<b>Operating expenditure</b>				
Other expenditure	6,682	6,629	(53)	7,241
Depreciation and amortisation	63	66	3	72
Finance costs	-	-	-	266
Personnel costs	6,511	7,293	782	7,901
Overheads charged	-	-	-	9,654
<b>Total operating expenditure</b>	<b>13,256</b>	<b>13,988</b>	<b>732</b>	<b>25,134</b>
<b>Surplus/(deficit) from operations</b>	<b>(1,784)</b>	<b>(2,622)</b>	<b>838</b>	<b>(10,654)</b>
<b>Plus capital income</b>				
Development and other contributions	-	-	-	-
Other capital contributions	1	-	1	-
Waka Kotahi NZTA capital subsidies	-	-	-	-
<b>Total capital income</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>Surplus/(deficit) including capital income</b>	<b>(1,783)</b>	<b>(2,622)</b>	<b>839</b>	<b>(10,654)</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>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>Total non-cash adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total surplus/(deficit)</b>	<b>(1,783)</b>	<b>(2,622)</b>	<b>839</b>	<b>(10,654)</b>

**MONTHLY INCOME STATEMENT**

Support Services	2023-2024 YTD		Full Year	Revised Budget
	Actual	Revised Budget	Variance	
	YTD \$000	YTD \$000	2023-24 \$000	
<b>Operating income</b>				
Rates	80,232	80,233	(1)	87,444
Subsidies and grants	121	196	(76)	226
Fees and charges	640	767	(127)	800
Interest revenue	2,421	1,392	1,028	(36)
Other revenue	471	85	385	410
Overheads recovered	-	-	-	27,065
<b>Total operating income</b>	<b>83,884</b>	<b>82,674</b>	<b>1,210</b>	<b>115,909</b>
<b>Operating expenditure</b>				
Other expenditure	9,557	8,388	(1,169)	9,939
Depreciation and amortisation	3,906	3,657	(249)	3,989
Finance costs	9,118	9,377	260	2,489
Personnel costs	11,223	9,629	(1,594)	10,445
Overheads charged	-	-	-	2,609
<b>Total operating expenditure</b>	<b>33,804</b>	<b>31,051</b>	<b>(2,753)</b>	<b>29,472</b>
<b>Surplus/(deficit) from operations</b>	<b>50,080</b>	<b>51,623</b>	<b>(1,543)</b>	<b>86,437</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>Surplus/(deficit) including capital income</b>	<b>50,080</b>	<b>51,623</b>	<b>(1,543)</b>	<b>86,437</b>
<b>Plus non-cash income adjustments</b>				
Vested assets income	-	-	-	-
Gain on disposal of assets	12	-	12	-
<b>Total non-cash income adjustments</b>	<b>12</b>	<b>-</b>	<b>12</b>	<b>-</b>
<b>Less non-cash expenditure adjustments</b>				
OPEX on capital projects**	241	799	558	871
Loss on disposal of assets	-	-	-	-
<b>Total non-cash expenditure adjustments</b>	<b>241</b>	<b>799</b>	<b>558</b>	<b>871</b>
<b>Total non-cash adjustment</b>	<b>(229)</b>	<b>(799)</b>	<b>570</b>	<b>(871)</b>
<b>Total surplus/(deficit)</b>	<b>49,851</b>	<b>50,824</b>	<b>(973)</b>	<b>85,566</b>

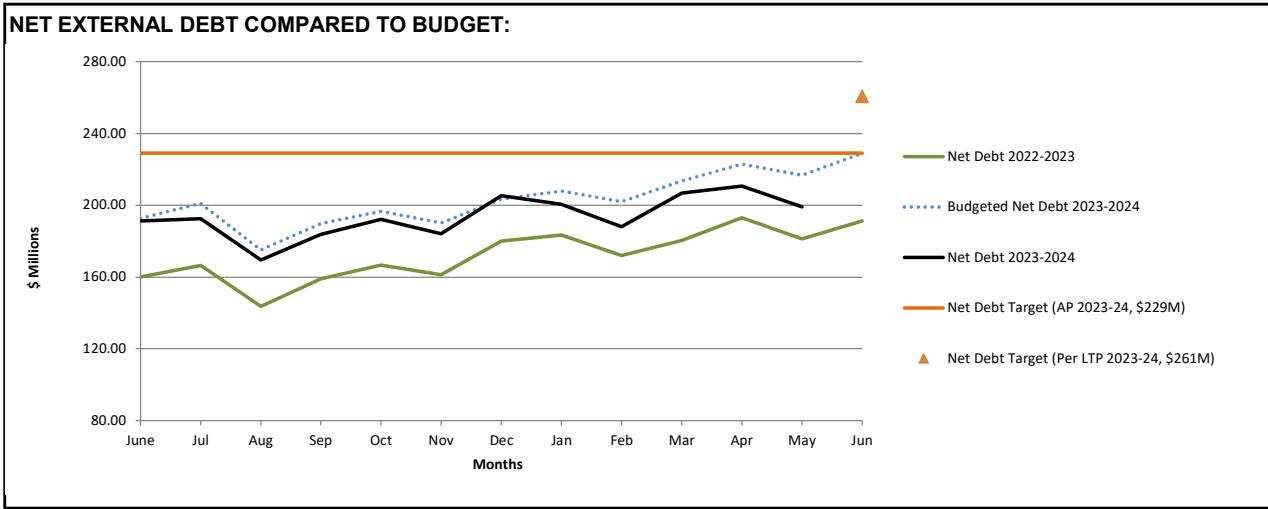


**TREASURY REPORT**  
**31 MAY 2024**



<b>S&amp;P GLOBAL RATINGS CREDIT RATING:</b>	<b>AA</b>	Outlook: Stable
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<b>DEBT SUMMARY:</b>	
<b>As at 31 May 2024</b>	
<b>External Debt</b>	
Opening public debt as at 1 May 2024	265,000,000
Plus loans raised during month	-
Less loan repayments made during month (Note: Facility movement has been netted)	-
Net movement in external debt	-
<b>Total External Debt</b>	<b>265,000,000</b>
Less: Cash balances (excluding funds held on behalf)	16,622,558
Term deposits (Funds held on deposit until required for project funding)	49,175,000
Total cash and term deposits	65,797,558
<b>Total Net External Debt</b>	<b>199,202,442</b>
<i>Note: Council also holds \$5.83m 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	30,000,000
1-3 Years	67,000,000
3-5 Years	100,000,000
Greater than 5 Years	68,000,000
<b>Total</b>	<b>265,000,000</b>



<b>Internal Funding*</b>	
Community Development Funds	11,429,090
Property Reinvestment Reserve - Committed	-
Property Reinvestment Reserve - Available for Investment	21,620,788
Hikurangi Swamp	21,620,788
Waste Minimisation Reserve	608,949
Water Reserve	1,084,134
Wastewater Reserve	32,586,369
<b>Total</b>	<b>107,759,391</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 11 months ending 31 May 2024

**Meeting:** Finance Committee

**Date of meeting:** 3 July 2024

**Reporting officer:** Alan Adcock (General Manager – Corporate/CFO)

### 1 Purpose / Te Kaupapa

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

### 2 Recommendation/s / Whakataunga

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

### 3 Background / Horopaki

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

### 4 Discussion / Whakawhiti kōrero

The Capital Projects expenditure as at 31 May 2024 is \$47.5m less than budget. Unfortunately this month, unanticipated issues arose after an update to Technology One. While these issues have now been resolved, we were unable to confirm the validity and completeness of the forecast that was in progress. Due to time constraints with the delivery of this agenda and priority being given to the Long Term Plan, there was insufficient time to allow for staff to redo their forecasting. This month's forecast is also of limited importance being so close to the end of financial year. For these reasons, the forecast has not been included within this financial report.

Fortunately, the fine weather has continued into the beginning of winter and progress on projects has continued. As a result, despite tracking lower than last year's expenditure throughout the year, this month's actual spend brings the capital delivery up to a very similar level to last financial year.

The technical issues impacting this month's forecasting, also impedes the reporting of updated expected carry forwards. The April carry forwards projection has been included within the report for indicative results.

As a result of the above, the forecast expenditure and carry forwards included within the financial report and graphs are based on the previous month's (April) forecast. As we approach the end of the financial year, final accruals and year end adjustments will be performed to provide confirmation of the full year Capital Projects expenditure, as well as the final Carry Forwards into the 2024-25 year.

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

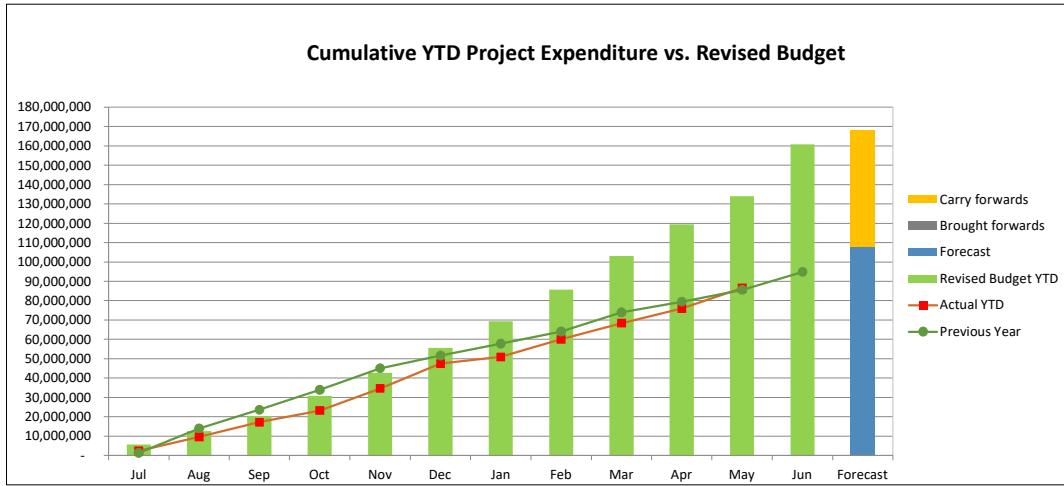
The matters of this Agenda do not trigger the significance criteria outlined in Council's Significance and Engagement Policy, and the public will be informed via Agenda publication on the website.

## **6 Attachments / Ngā Tāpiritanga**

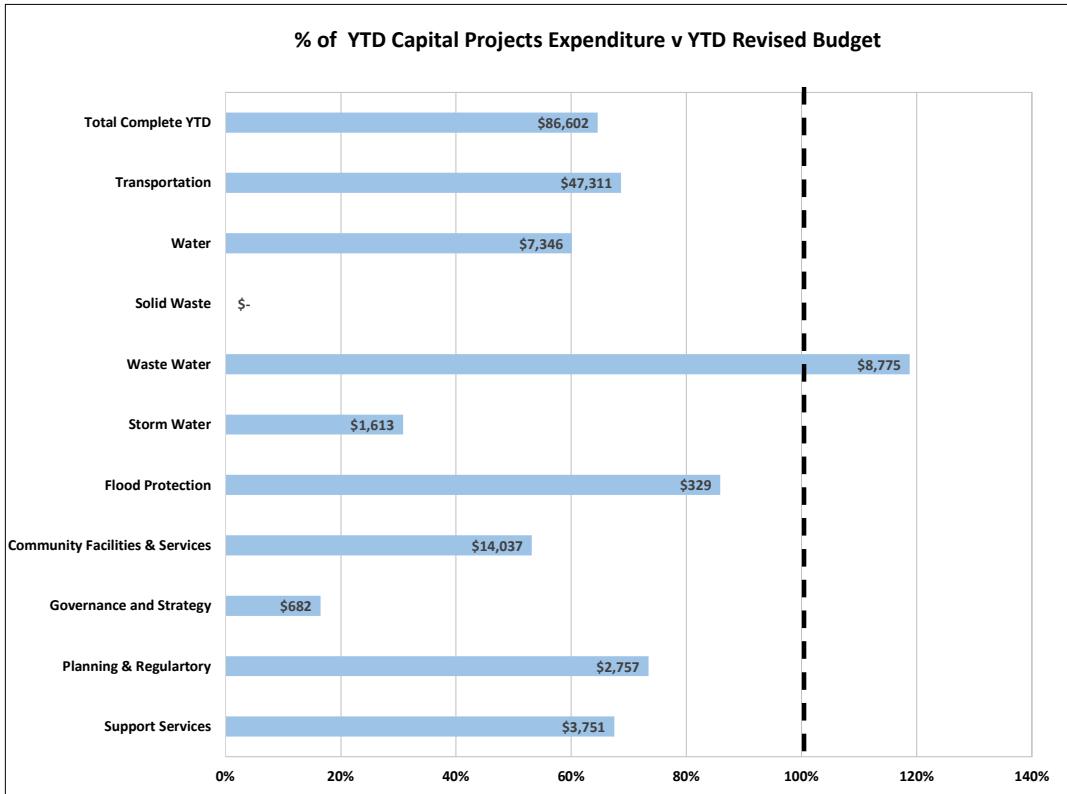
Attachment 1: Capital Projects Graphs May 2024

Attachment 2: Capital Projects Report May 2024

**CAPITAL PROJECT EXPENDITURE  
AS AT 31 MAY 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 May 24

*(Project figures include both Operating and Capital Expenditure)*

	Actual YTD  \$000	Revised Budget YTD  \$000	Variance YTD  \$000	Full Year Revised Budget  \$000	April Forecast Net Carried Forwards  \$000	Capital Income Actual  \$000	Capital Income Budget YTD  \$000	Capital Income Full Year Budget  \$000
<b>Transportation</b>								
Amenity Lighting	86	226	140	247	0	0	0	0
Bridge and Structural Renewals	1,018	2,985	1,967	3,256	800	0	(1,582)	(1,726)
Bus Shelters	77	118	41	129	0	0	(63)	(68)
Bus Terminal Development/Relocation	31	0	(31)	0	0	0	0	0
Coastal Protection Structures - Roading	7	84	77	92	0	0	0	0
Cycleways - Additional government fundin	4	0	(4)	0	0	0	0	0
Cycleways - Subsidised	5,606	4,304	(1,302)	4,557	0	0	(2,281)	(2,415)
Cycleways - Unsubsidised Programmed Work	265	296	32	323	0	0	0	0
Cyclone Gabrielle	0	2,750	2,750	3,000	2,700	0	(2,008)	(2,190)
Drainage Renewals	1,576	2,595	1,018	2,831	0	0	(1,375)	(1,500)
Footpaths Renewals	776	777	1	848	0	0	(412)	(449)
Land for Roads	(136)	0	136	0	0	0	0	0
LCLR Major Bridge Repairs	219	975	756	1,063	0	0	(517)	(564)
LCLR Minor Improvement Projects	3,777	1,255	(2,521)	1,335	0	0	(665)	(708)
LCLR Lighting Improvements	0	227	227	248	0	0	(120)	(131)
LCLR New Footpaths	1,197	1,096	(100)	1,096	0	0	(581)	(581)
LCLR PT Infrastructure	0	212	212	231	0	0	(112)	(122)
LCLR Resilience Projects	1,039	2,960	1,921	3,180	0	0	(1,569)	(1,686)
LCLR Safety Improvements	2,691	4,021	1,330	4,257	0	0	(2,131)	(2,256)
LCLR Subsidised Seal Extensions	0	316	316	345	0	0	(167)	(183)
LED Streetlight Upgrades	(41)	0	41	0	0	0	0	0
Low Carbon Transport WHG- CBD bike and public trans	904	4,061	3,157	4,600	3,600	(723)	(4,061)	(4,600)
Low Carbon Transport WHG- Kamo Shared path conne	1,860	4,529	2,669	4,795	1,495	(1,491)	(4,529)	(4,795)
Low Carbon Transport WHG- Raumanga Shared Path c	428	4,097	3,669	4,600	3,640	(960)	(4,097)	(4,600)
MBIE Projects	787	0	(787)	0	0	(856)	(1,500)	(1,500)
Parking Renewals	73	638	565	696	496	0	0	0
Seal Extensions - House Frontage Sealing	1,108	0	(1,108)	0	2,572	0	0	0
Seal Extensions - Unsubsidised	32	3,867	3,835	3,995	0	0	0	0
Sealed Road Pavement Rehabilitation	1,815	4,118	2,303	4,118	0	0	(2,183)	(2,183)
Sealed Road Resurfacing	7,476	6,043	(1,433)	6,090	0	0	(3,203)	(3,228)
Springs Flat Roundabout	3,315	1,986	(1,330)	2,482	0	(250)	(1,200)	(1,500)
Structures Component Replacement	1,508	1,956	448	2,134	0	0	(1,037)	(1,131)
Subdivision Works Contribution	23	54	31	59	0	0	0	0
Traffic Sign & Signal Renewals	635	1,339	704	1,460	0	0	(709)	(774)

	Actual YTD \$000	Revised Budget YTD \$000	Variance YTD \$000	Full Year Revised Budget \$000	April Forecast Net Carried Forwards \$000	Capital Income YTD \$000	Capital Income Budget YTD \$000	Capital Income Full Year Budget \$000
Unsealed Road Metalling	3,068	3,589	521	3,800	0	0	(1,902)	(2,014)
Urban Intersection Upgrades	5,969	4,491	(1,477)	4,900	0	0	(23)	(25)
Whangarei City Centre Plan Implementation	120	2,984	2,864	3,364	3,104	0	0	0
<b>Transportation Total</b>	<b>47,311</b>	<b>68,948</b>	<b>21,637</b>	<b>74,131</b>	<b>18,407</b>	<b>(4,280)</b>	<b>(38,027)</b>	<b>(40,929)</b>
Waka Kotahi Subsidy						(20,992)		
<b>Transportation Total</b>	<b>47,311</b>	<b>68,948</b>	<b>21,637</b>	<b>74,131</b>	<b>18,407</b>	<b>(25,272)</b>	<b>(38,027)</b>	<b>(40,929)</b>
<b>Water</b>								
Capital Projects (3 Waters)	(3)	0	3	0	3	0	0	0
Cyclone Gabrielle	15	0	(15)	0	0	0	0	0
Fairway Drive Pump Station Upgrade	0	180	180	236	216	0	0	0
Kamo Reservoir Additional Capacity	106	3,530	3,424	4,129	3,676	0	0	0
Maungakaramea Reservoir Additional Capacity	23	50	27	205	175	0	0	0
Minor Projects - Emergency Works	317	250	(67)	426	0	0	0	0
Reservoir Rehabilitation - Programmed Work	6	0	(6)	0	0	0	0	0
Reticulation - Programmed Work	4,064	3,230	(834)	3,674	416	(237)	0	0
Three Mile Bush Reservoir Additional Capacity	183	1,345	1,162	2,671	2,448	0	0	0
Treatment Plant Upgrades	1,991	2,551	560	6,030	4,416	(1,894)	(1,917)	(1,917)
Waipu Water Reticulation	0	85	85	108	108	0	0	0
Water Meter Renewals	0	510	510	628	51	0	0	0
Water Treatment Plant & Equipment Replacement	645	494	(151)	538	80	0	0	0
<b>Water Total</b>	<b>7,346</b>	<b>12,224</b>	<b>4,878</b>	<b>18,645</b>	<b>11,589</b>	<b>(2,131)</b>	<b>(1,917)</b>	<b>(1,917)</b>
<b>Solid Waste</b>								
Transfer Station Renewals	0	29	29	54	0	0	0	0
<b>Solid Waste Total</b>	<b>0</b>	<b>29</b>	<b>29</b>	<b>54</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Wastewater</b>								
Capital Projects (3 Waters)	2	0	(2)	0	0	0	0	0
Laboratory Equipment Renewals & Upgrades	27	16	(11)	17	0	0	0	0
Sewer Network Renewal	4,472	1,379	(3,094)	1,504	0	0	0	0
Sewer Network Upgrades	898	1,885	987	2,758	668	0	0	0
Wastewater Assessment	92	48	(44)	52	0	0	0	0
Wastewater Pump Station Remote Monitoring	413	511	98	1,007	415	0	0	0
Wastewater Pump Station Renewals	274	247	(27)	269	0	0	0	0
Wastewater Reticulation Upgrade	0	20	20	22	0	0	0	0
Wastewater Treatment Plant Renewals	669	801	132	874	0	0	0	0
Wastewater Treatment Plant Upgrades	1,928	2,482	554	3,240	1,382	0	0	0
<b>Wastewater Total</b>	<b>8,775</b>	<b>7,388</b>	<b>(1,387)</b>	<b>9,743</b>	<b>2,466</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Actual YTD \$000	Revised Budget YTD \$000	Variance YTD \$000	Full Year Revised Budget \$000	April Forecast Net Carried Forwards \$000	Capital Income YTD \$000	Capital Income Budget YTD \$000	Capital Income Full Year Budget \$000
<b>Stormwater</b>								
Blue/Green Network	44	1,098	1,054	1,139	826	0	0	0
Improve Community Wellbeing & Placemaking (Storm)	74	321	247	366	263	(74)	(321)	(366)
Stormwater Catchment Management Plans & Assessments	186	288	102	340	0	0	0	0
Stormwater Renewals	700	1,602	902	1,897	400	0	0	0
Stormwater Upgrades	61	841	780	908	267	0	0	0
Transition to Sustainable Economy	548	1,090	542	1,193	361	(529)	(1,090)	(1,193)
<b>Stormwater Total</b>	<b>1,613</b>	<b>5,240</b>	<b>3,627</b>	<b>5,842</b>	<b>2,118</b>	<b>(603)</b>	<b>(1,411)</b>	<b>(1,559)</b>
<b>Flood Protection</b>								
Gravity Drainage Gates	125	0	(125)	316	0	0	0	0
Level Sensor Renewals	0	0	0	35	35	0	0	0
Pump Upgrades/Renewals	109	197	88	215	0	0	0	0
Stop/Control Bank Renewals	96	185	90	285	113	0	0	0
<b>Flood Protection Total</b>	<b>329</b>	<b>383</b>	<b>53</b>	<b>851</b>	<b>148</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 Renewals	0	30	30	30	30	0	0	0
Civil Defence Emergency Management New Equipment	0	6	6	6	6	0	0	0
Emergency Operations Centre - New Equipment	0	127	127	159	159	0	0	0
Tsunami Signage	0	29	29	29	29	0	0	0
Tsunami Sirens Renewals	0	600	600	1,929	1,129	0	0	0
<b>Civil Defence Total</b>	<b>0</b>	<b>793</b>	<b>793</b>	<b>2,154</b>	<b>1,354</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Community Development</i>								
CCTV Upgrades & Improvements	269	260	(8)	297	0	(118)	(120)	(120)
Community Buildings Renewals & Improvements	100	121	20	132	0	0	0	0
Community Led Development	27	661	634	734	539	0	0	0
Pensioner Housing Renewals & Improvements	509	661	152	762	277	0	0	0
<b>Community Development Total</b>	<b>905</b>	<b>1,703</b>	<b>797</b>	<b>1,925</b>	<b>816</b>	<b>(118)</b>	<b>(120)</b>	<b>(120)</b>
<i>Infrastructure Planning &amp; Capital Works</i>								
Blue/Green Network	92	1,843	1,751	2,093	1,262	0	0	0
Coastal Structures Renewal	295	1,491	1,196	1,712	1,190	0	0	0
Community Buildings Renewals & Improvements	3,476	5,106	1,630	7,997	3,806	0	0	0
Cyclone Gabrielle	234	260	26	353	512	0	0	0
Emerald Necklace - Sense of Place	169	0	(169)	0	0	0	0	0
Enable Housing Development & Growth	0	175	175	200	0	0	(175)	(200)
Improve Community Wellbeing & Placemaking (Comser)	1,158	2,093	934	2,196	189	(1,158)	(2,093)	(2,196)

	Actual YTD \$000	Revised Budget YTD \$000	Variance YTD \$000	Full Year Revised Budget \$000	April Forecast Net Carried Forwards \$000	Capital Income Actual YTD \$000	Capital Income Budget YTD \$000	Capital Income Full Year Budget \$000
NEC Building Renewals	17	350	333	1,310	1,230	0	0	0
Neighbourhood & Public Gardens Level of Service	(2)	0	2	0	0	0	0	0
Neighbourhood & Public Gardens Renewals	957	1,241	284	1,241	0	0	0	0
Playgrounds & Skateparks Level of Service	43	450	408	481	432	0	0	0
Playgrounds & Skateparks Renewals	53	350	297	382	329	0	0	0
Pohe Island Development	63	0	(63)	0	0	0	0	0
Sport & Recreation Growth	342	222	(119)	232	0	0	0	0
Sport & Recreation Level of Service	90	264	174	267	32	0	0	0
Sport & Recreation Renewals	929	1,241	312	1,528	350	0	0	0
Town Basin - Conversion of Carpark to Park	2	0	(2)	0	0	0	0	0
Visitor Destination Upgrades	72	232	160	237	345	0	0	(230)
Waterfront Programme	1,272	175	(1,096)	175	0	0	(470)	(470)
<b>Infrastructure Planning &amp; Capital Works Total</b>	<b>9,263</b>	<b>15,494</b>	<b>6,231</b>	<b>20,403</b>	<b>9,677</b>	<b>(1,158)</b>	<b>(2,738)</b>	<b>(3,096)</b>
<b>Libraries</b>								
Book Purchases	515	1,106	591	1,207	440	(0)	0	0
Library Improvements	21	503	481	503	503	0	0	0
Library IT Equipment	124	133	8	145	0	0	0	0
Library Renewals	4	4	(0)	5	0	0	0	0
<b>Libraries Total</b>	<b>664</b>	<b>1,745</b>	<b>1,081</b>	<b>1,859</b>	<b>943</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
<b>Parks &amp; Recreation</b>								
Cemeteries Level of Service	102	61	(42)	120	0	0	0	0
Cemeteries Renewals	41	39	(2)	39	0	0	0	0
Cemetery Land Purchases	3	379	376	468	0	0	0	0
Coastal Structures Level of Service	36	90	53	130	0	0	0	0
Coastal Structures Renewal	238	20	(218)	32	0	0	0	0
Cyclone Gabrielle	992	1,048	56	1,048	0	0	0	0
Neighbourhood & Public Gardens Level of Service	277	1,308	1,031	1,427	476	0	0	0
Neighbourhood & Public Gardens Renewals	471	442	(30)	548	0	0	0	0
Neighbourhood Parks and Reserves	43	30	(13)	359	0	0	0	0
Parks Interpretation Information	67	89	22	89	23	0	0	0
Playgrounds & Skateparks Level of Service	0	0	0	80	80	0	0	0
Playgrounds & Skateparks Renewals	(37)	214	251	214	0	0	0	0
Pohe Island Development	0	19	19	89	19	0	0	0
Public Art	1	49	48	54	0	0	0	0
Public Toilets	287	259	(28)	273	0	0	0	0
Sport & Recreation Growth	368	1,077	708	1,077	408	0	0	0
Sport & Recreation Level of Service	1	430	429	430	429	0	0	0
Sport & Recreation Renewals	115	572	457	1,039	323	0	0	0
Walkway & Track Renewals	(46)	47	93	53	0	0	0	0

			Actual YTD \$000	Revised Budget YTD \$000	Variance YTD \$000	Full Year Revised Budget \$000	April Forecast Net Carried Forwards \$000	Capital Income Actual YTD \$000	Capital Income Budget YTD \$000	Capital Income Full Year Budget \$000
<b>Parks &amp; Recreation Total</b>			<b>2,960</b>	<b>6,173</b>	<b>3,213</b>	<b>7,569</b>	<b>1,758</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Venue and Events Whangarei</b>										
Flags & Decorations			55	100	45	101	40	0	0	0
FN Venue - Entrance/ Lighting Enhancements			6	37	30	37	0	0	0	0
FN Venue - Furniture Upgrades			0	47	47	47	30	0	0	0
Forum North Venue Renewals			52	57	5	57	0	0	0	0
Forum North Venue Upgrades			108	110	2	110	15	0	0	0
NEC Building Renewals			11	153	142	161	75	0	0	0
NEC Field Renewals			12	0	(12)	0	0	0	0	0
<b>Venue and Events Whangarei Total</b>			<b>244</b>	<b>504</b>	<b>260</b>	<b>512</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Community Facilities &amp; Services Total</b>			<b>14,037</b>	<b>26,412</b>	<b>12,375</b>	<b>34,423</b>	<b>14,708</b>	<b>(1,276)</b>	<b>(2,858)</b>	<b>(3,216)</b>
<b>Governance and Strategy</b>										
Airport Renewals & Improvements			0	637	637	637	637	0	0	0
Central City Carpark Upgrades & Improvements			71	84	13	84	13	0	0	0
Commercial Property Renewals & Improvements			10	1,450	1,440	1,450	1,225	0	0	0
Enable Housing Development & Growth			51	225	174	250	155	0	0	0
Improve Community Wellbeing & Placemaking (Strat)			150	150	0	150	0	(150)	(150)	(150)
New Airport Evaluation			341	1,030	689	1,226	835	0	0	0
Parihaka Transmission Mast Upgrade			58	240	182	872	610	0	0	0
WAMT Air Conditioning Upgrade			0	319	319	319	319	0	0	0
<b>Governance and Strategy Total</b>			<b>681</b>	<b>4,136</b>	<b>3,454</b>	<b>4,989</b>	<b>3,794</b>	<b>(150)</b>	<b>(150)</b>	<b>(150)</b>
<b>Planning &amp; Regulatory</b>										
Dog Pound Renewals			2,757	3,755	998	4,777	1,739	0	0	0
<b>Planning &amp; Regulatory Total</b>			<b>2,757</b>	<b>3,755</b>	<b>998</b>	<b>4,777</b>	<b>1,739</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services</b>										
<b>Business Support</b>										
Civic Centre			1,411	0	(1,411)	0	0	(4)	0	0
Council Vehicle Replacements			251	436	185	475	0	(66)	(28)	(30)
Forum North Venue Renewals - Bus Support			0	233	233	255	0	0	0	0
Furniture Renewals			0	20	20	22	0	0	0	0
Information Centre Upgrade			2	21	19	22	0	0	0	0
<b>Business Support Total</b>			<b>1,663</b>	<b>710</b>	<b>(954)</b>	<b>774</b>	<b>0</b>	<b>(70)</b>	<b>(28)</b>	<b>(30)</b>
<b>ICT</b>										

	Actual YTD \$000	Revised Budget YTD \$000	Variance YTD \$000	Full Year Revised Budget \$000	April Forecast Net Carried Forwards \$000	Capital Income YTD \$000	Capital Income Budget YTD \$000	Capital Income Full Year Budget \$000
Application and System Upgrades	257	478	221	699	440	0	0	0
Cloud Strategy / ICT	273	1,561	1,288	2,417	2,029	0	0	0
Cyber Security	1	559	559	610	574	0	0	0
IT Equipment New	386	365	(22)	404	112	0	0	0
Portal and Online Services	1,046	1,661	615	2,205	1,078	0	0	0
ICT Total	<b>1,963</b>	<b>4,624</b>	<b>2,660</b>	<b>6,335</b>	<b>4,234</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure Planning &amp; Capital Works</b>								
BOF Programme Delivery	120	196	76	226	0	(121)	(196)	(226)
Infrastructure Planning & Capital Works Total	<b>120</b>	<b>196</b>	<b>76</b>	<b>226</b>	<b>0</b>	<b>(121)</b>	<b>(196)</b>	<b>(226)</b>
<b>People &amp; Capability</b>								
Office Furniture	3	31	28	35	0	0	0	0
People & Capability Total	<b>3</b>	<b>31</b>	<b>28</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services Total</b>	<b>3,750</b>	<b>5,560</b>	<b>1,810</b>	<b>7,370</b>	<b>4,234</b>	<b>(190)</b>	<b>(224)</b>	<b>(256)</b>
<b>Total</b>	<b>86,600</b>	<b>134,077</b>	<b>47,477</b>	<b>160,825</b>	<b>59,202</b>	<b>(29,623)</b>	<b>(44,586)</b>	<b>(48,027)</b>

## 4.3 Operations Report – Corporate Group – July 2024

**Meeting:** Finance Committee

**Date of meeting:** 3 July 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 July 2024 which contains statistics up to 31 May 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 May 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 – July 2024 (statistics to 31 May 2024)



# Operations Report Corporate Group

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

## Contents

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## **1. Management Update**

This report contains statistics up to 31 May 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 have not changed from the previous month and are:

- ongoing work related to the 2024-34 Long Term Plan to incorporate changes made following Deliberations
- 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 most of the paving between the Central Library and Old Library complete. The stage outside the Old Library is also nearing completion.

The final stages of the areas in front of the old Library and Te Iwitahi are also complete, with rubbish bins and seating installed as shown in the photo below.



## 2. Information Communications Technology (ICT)

### 2.1 Current Priorities and Challenges

Our current priority is the go-live of our new Health and Safety System scheduled for June subject to final approvals.

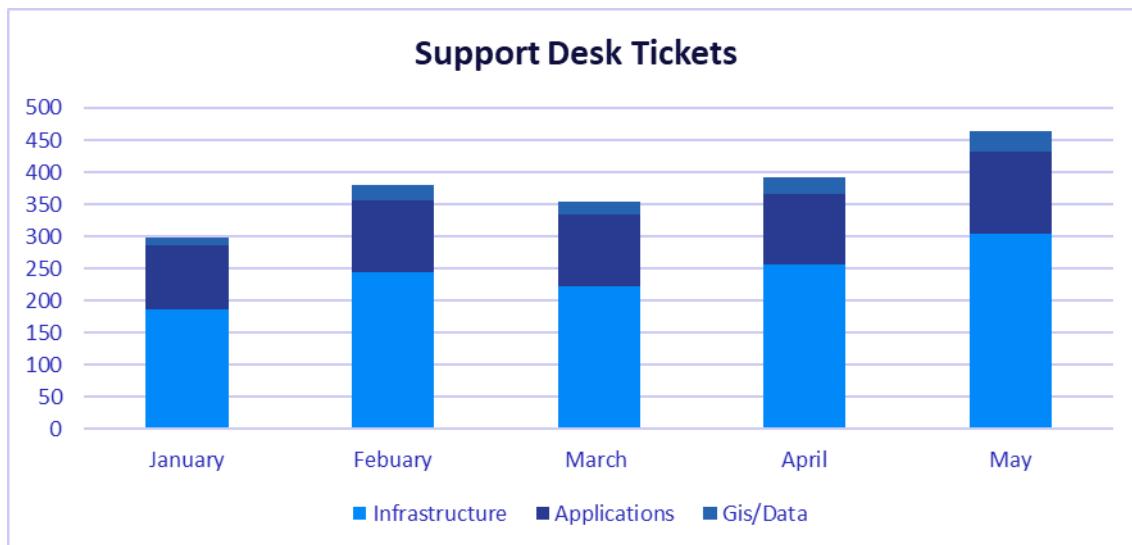
### 2.2 Operational Activities

The ICT Team remained focused on the successful implementation of ePlan and new Multifunctional Copiers which were delivered in May.

#### *ICT End User Support*

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

The number of tickets this month increased by 16%.



We had 13 new staff join Council during May and have provided induction and co-ordinated training as needed.

#### **Security**

There were no reportable security issues for the month of May.

#### *ICT Systems Engineering*

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

There were no P1 incidents during the month of May.

#### **Availability Management**

There were 2 incidents that caused less than 5 minute outages for the month with resolution time meeting Service Level Agreements.

#### **Business as usual**

For the month of May, our focus was on completing security requirements for the new Health and Safety System, supporting the Multifunctional Printer Deployment, and supporting the go-live of ePlan, our district plan online <https://eplan.wdc.govt.nz/>

## Information Management

### Business as Usual

- New Information Management pages have been created and posted on Kete Intranet to allow others to understand information management responsibilities and processes at Council.
- Old licence files that have an unusual numbering system have had their profile updated to allow migration of these digitised files to backscan.
- Clean up on missing metadata for contracts is continuing. Some changes to the request form have been identified as a result of this work.
- Preparation for delivery of refresher training in Kete is well underway with scheduling to allow staff to sign up expected during June.
- Over 400 physical files that have been digitised have been destroyed.

## ICT Projects

Project Name	Phase	On Schedule	On Budget
ePlan	Closing	●	●
	• Go-Live Completed: 20 May, handover to BAU in progress		
HRIS	Execution	●	●
	• Soft Launch Scheduled: TBC • Go-Live Scheduled: TBC		
Health & Safety	Execution	●	●
	• Go-Live Scheduled: 10 June		
MultiFunction Device Contract	Closed	●	●
	• Go-Live Completed: 5 May		
PLM (Project LifeCycle Management)	Execution	●	●
	• Scope Finalised, in Preparation for Phase 1		
<i>The PLM Project is currently not on schedule due to re-phasing to align with changes to the way Enterprise Budgeting is used for forecasting and ensuring the electronic solution is aligned with the introduction of Council's Investment Management Framework.</i>			
<i>Pausing this project to align the scope to the new framework has affected the full schedule by 8 months with a marginal increase in budget.</i>			
IaaS Contract	Execution	●	●
	• Terms/Pricing Reviewed, awaiting new contract for review		
Digital Transformation	Execution	●	●
	• Is The Game On, Go-Live Scheduled: 8 July • Teams Wizard, Go-Live Scheduled: mid-June • RFC Automation – Project Kicked Off		
Grants & Funding App	Planning	●	●
	• Procurement underway		

GIS Transformation	Planning		
<ul style="list-style-type: none"><li><i>Spatial Steering Group to assess Statement of Works from Eagle Technology</i></li></ul>			
Objective Build Upgrade (Alpha One)	Planning		
<ul style="list-style-type: none"><li><i>Workshop scheduled</i></li></ul>			
TechOne 2024A Upgrade	Closed		
<ul style="list-style-type: none"><li><i>Go-Live Completed: 10 May</i></li></ul>			

### **3. Finance**

#### **3.1 Current Priorities and Challenges**

Key priorities this month include:

- Long Term Plan and associated audit
- Planning for the 2024 Annual Report and interim audit
- Monthly reporting
- Finalise Treasury Risk Management Policy for adoption
- Discussion and active participation with Project Lifecycle Management (PLM) project, including investigating implications of multi-year forecasting
- Fees and Charges
- Preparation for End of Year.

Key challenges this month include:

- Long Term Plan workload.

#### **3.2 Operational Activities**

##### **2023-24 Financial Year**

A Financial Report for the 11 months ending 31 May 2024 will be provided to the Finance Committee. As we approach end of financial year staff are preparing for the necessary roll over tasks and end of year adjustments.

Interim audits for Council Controlled Organisations commenced early June.

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

The key priority is updating the full financial model after incorporating direction received from the Deliberations meeting. This will produce full financial statements, funding activity statements, and graphs for strategies and policies.

Adjustments to the draft financials are also being made to accommodate the preliminary results of the Infrastructure Asset revaluation, which is seeing considerably higher increases than expected. Initial indications are that we can accommodate the impacts without compromising overall LTP parameters, although this is still subject to Audit approval of the changes made.

The final audit will commence on 17 June, with adoption scheduled for 16 July.

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

Planning is underway for the end of financial year and the preparation of the 2023-24 Annual Report. 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.

Due to the increased workload with the Long Term Plan, and the late completion of the 2023 audit it is unlikely that all audit recommendations will be resolved for the 2024 audit. Focus will shift to the Annual Report once the Long Term Plan and end of financial year process is complete.

### ***Policy Reviews***

The Treasury Risk Management Policy was presented to the Risk and Audit Committee early June. This policy will now be included in the June Council meeting for adoption.

The Tax Risk Governance Framework was adopted by Risk and Audit Committee. The scheduled timing of independent tax evaluations and reviews will be finalised as priorities are identified.

## 4. Revenue

### 4.1 Current Priorities and Challenges

Priorities:

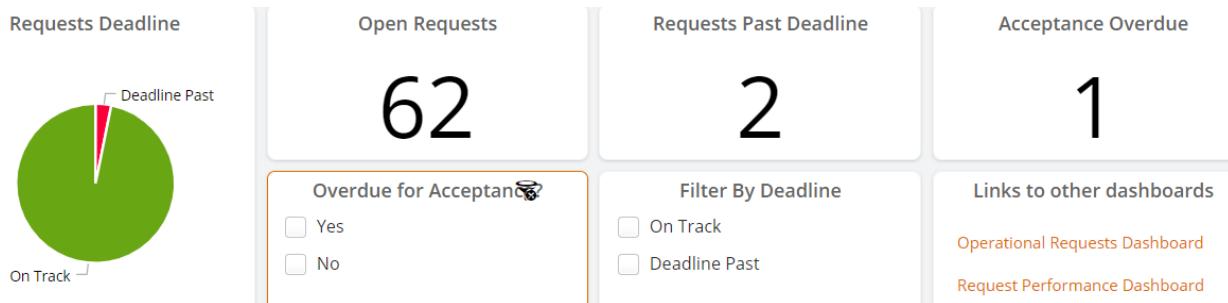
- 2024-34 Long Term Plan and concurrent consultation on rating policy.
- 2023-24 Year end and 2024-25 year start
- 2024 General revaluation.

Challenges:

- High level of customer debt
- Year-end tasks in addition to business as usual.

### 4.2 Request System Dashboard

At 4 June 2024



The one request past deadline and acceptance overdue is a duplicate that we have been unable to close in the system, despite the work being complete. The other request past the deadline date is a water leak application waiting for information from the water services team.

There were 664 online customer service requests received in May 2024, 36 more than May last year.

The 61 unresolved requests are: 5 from June, 37 from May, 5 from April, 5 from January-March and 9 from 2023 (waiting inspection by valuers).

We received two customers complaints, the first about the text of the water rates reminder letter, and the second on an email sent to an email address that they no longer wished correspondence to be sent to.

### 4.3 Operational Activities

#### Projects

In May the focus was:

- 2024-34 Long Term Plan.
- Kick-off meeting with stakeholders for 2024 general revaluation
- Participating in the review of Taituara's "Rating Knowhow" publication.

#### Operations

The team is busy focusing on year end tasks, while ensuring the daily transactions are completed, customer queries are answered, and two new land rates team members are trained.

In May one of our team members celebrated 20 years with Council. The team is lucky to have a third of the team with at least 10 years' experience, generous with their valuable knowledge. In June we will be fully staffed, the new team members bringing fresh ideas.

Most of the team attended the Te Tiriti training (one day), building on the team's capability when issues arise on whenua Māori due to the different treatment of this under the Rating Act.

There were 199 property sales in May. Sales are tracking 97% of 2022-23. With the general revaluation, more market sales would be preferable.

The water rates team's workload has increased, despite consumption lower than budgeted. The water meter readers are up to date, but staff changes have meant that many meters are not found. This necessitates additional administrative support.

### Collections

At 31 May 2024, total land rates due are \$5.4 million including prior years arrears of \$1.8 million (\$1.3 million Māori freehold land), current year land rates due are \$3.6 million.

At 31 May 2023, total land rates due were \$4.9 million, prior years arrears were \$1.6 million (\$0.2 million increase this year) and current land rates due were \$3.3 million (\$0.3 million increase this year). The number of debtors this year is like last year.

In May, penalties of \$142,000 were added on 2,386 properties, an increase from instalments 1 and 3 but the same as instalment 2. Following the reminder letter mail-out, payments were received for 1,005 properties. In June, letters requesting payment and informing debtors of the next steps will be sent.

## 5. Business Support

### 5.1 Current Priorities and Challenges

Current priorities include:

- Finalisation of the cleaning contract procurement
- Commencing security contract procurement.

Current challenges include:

- Managing final defect remediation at Te Iwitahi with our Project partners.
- Liaising with contractors to ensure Health and Safety and inductions are up to requirements as well as managing scheduling of works to reduce disruption to staff.

### 5.2 Operational Activities

#### *Procurement*

##### **Internal**

- General advice and assistance to staff working on procurement related projects.
- The major focus this month has been the Cleaning contract and the After Hours Call Centre contract.

##### **Strategic**

- Continuing to work 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.
- Planning has begun to host the Local Government Strategic Procurement Group Conference in Whangārei in October.

***Major work streams in procurement in May 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
Veterinary Services	Services required at Animal Control facility	May 2024	Health and Bylaws	May 2024	July 2024
Pensioner Housing – Grounds Contract	Maintenance of pensioner housing grounds	To be determined	Community	To be determined	To be determined
Pensioner Housing	Managing pensioner housing	To be determined	Community	To be determined	To be determined

Service/Good Being Procured	Detail	Procurement Commencement Date	Business Owner	Date Advertised on GETS	Expected End Date
Management Contract	stock on behalf of Council				

## Sustainability

### Local Emissions Data Platform Initiative

Whangārei District Council are one of nineteen Councils throughout Aotearoa who have signed up to pilot a Local Emissions Data Platform. Among these Council's is the Northland Regional Council and Far North District Council. This platform will enable a consistent and cost-effective approach to understand and report on local emission profiles and projections to support evidence-based decisions on emissions reduction priorities and actions. The 19 councils are contributing a total of \$240,000 for the first year of the platform, with the Ministry for the Environment contributing \$50,000. Whangārei District Council and the Far North District Council's contribution will be \$5,000 each, with Northland Regional Council contributing \$10,000. This provides significant cost savings given it cost Te Tai Tokerau Council's \$45,000 to develop Regional and District Emissions Profiles for one year (01/07/21 – 30/06/22).

### Whangārei District Council Climate Action Workstream Audit Report 2024

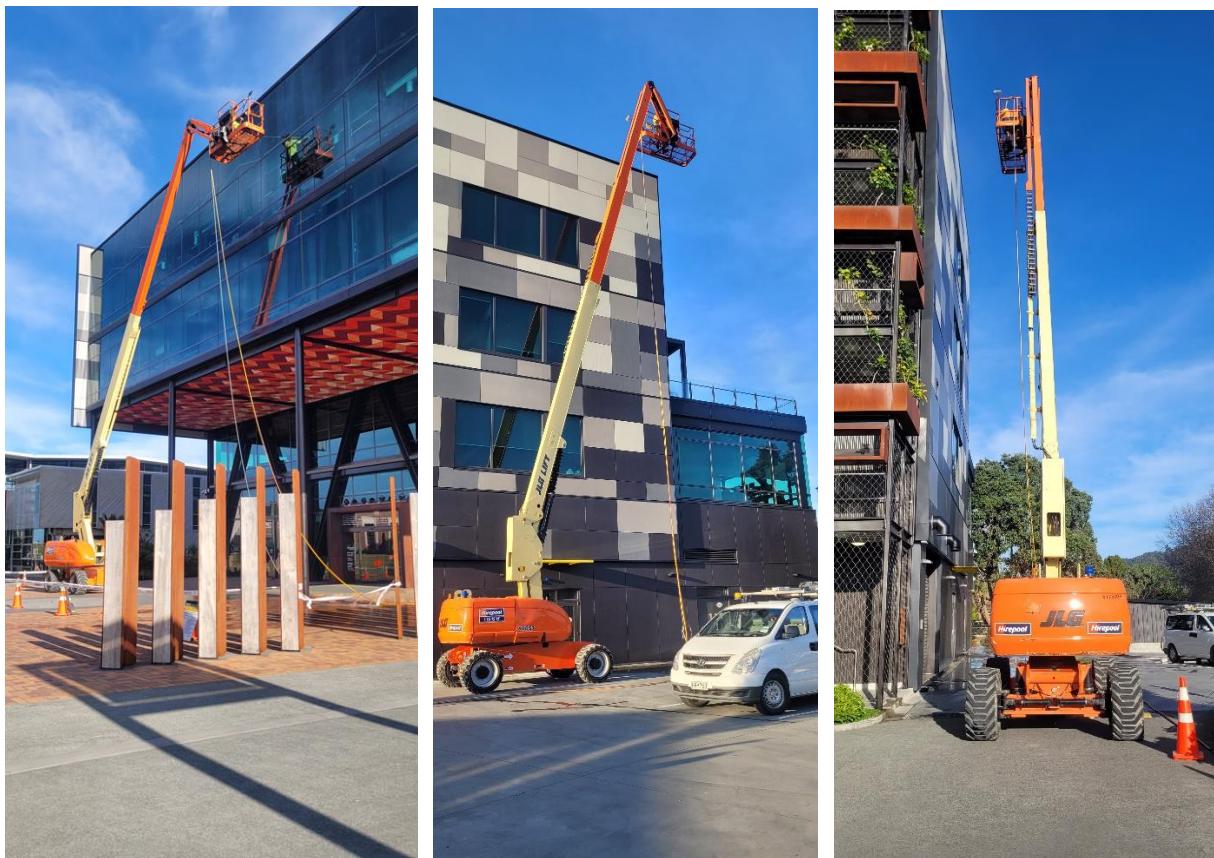
The Office of the Auditor General has released guidance to audit and assess the reasonableness of climate change assumptions and the adequacy of climate change disclosures made by Councils. The guidance has a specific focus on if Council's are including robust and integrated assumptions into decision making, have clear strategies and related disclosures, performance monitoring that's fit for purpose, and responding to community need, through both climate mitigation and adaptation. Due to this, a report has been written, detailing actions to reduce the organisational impact and footprint, largely outlined in the Sustainability Strategy and Policy and the Emissions Reduction Plan, as well as the community adaptation workstream through the Climate Action Plan and the Regional Te Tai Tokerau Climate Adaptation Strategy.

## Facilities Maintenance

Business as usual includes the following:

- Managing maintenance requirements for all Civic and Commercial Buildings including overseeing compliance monitoring and Warrant of Fitness certifications.
- Overseeing scheduled services such as exterior cleaning, security and air conditioning systems servicing.
- Continual review of outstanding defects and maintenance in Te Iwitahi with our Project partners.
- Taking care of staff requests from lost locker keys to general repairs.
- Overseeing facilities contracts, servicing the whole organisation.

We have a number of service requests for all Council premises. Roughly half of these relate to Te Iwitahi. The remaining are requests for the Town Basin, Libraries, i-SITE and other commercial assets.



The exterior of Te Iwitahi has had its annual exterior wash and is looking better than ever.



As advised previously additional blinds are being installed in Te Iwitahi. Upper staff levels are complete with the ground floor areas still in progress as this report was finalised.



The carpark servicing Hundertwasser and Town Basin retail has been upgraded by Roading. Retail tenants say they are very pleased with the safer, improved parking layout.



The old shingle canopy roof of the Central City Car Park has been replaced with new iron. Rot has been removed from the stairwell and some painting undertaken.

### **Leases and Licences**

We are awaiting the return of several partially signed leases to the Council for execution. These are held up for various reasons by the tenants. Staff are working with these tenants to progress them in a timely manner. Finalising these leases will help secure the agreed-upon rental increases.

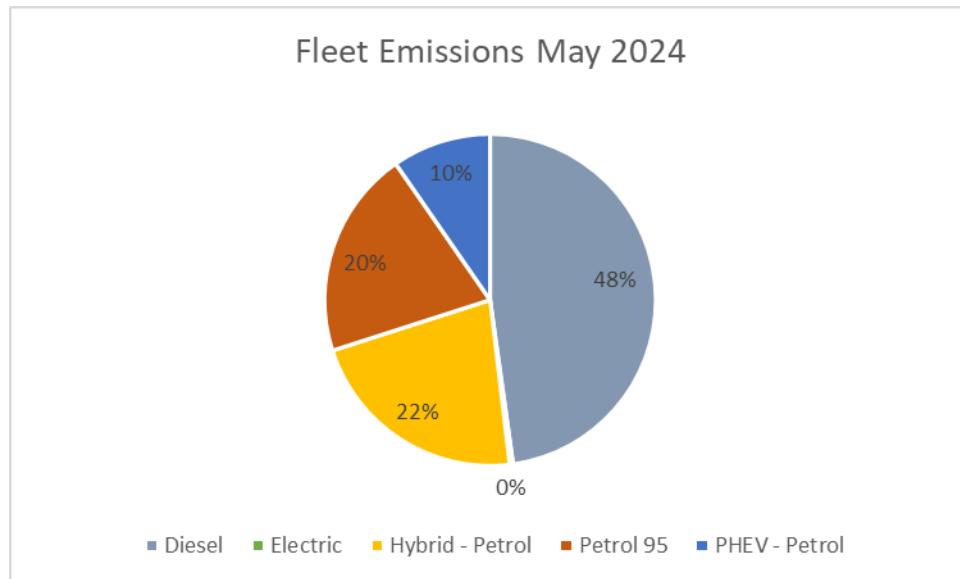
Thirty new grazing licences for the Hikurangi Swamp have been sent to each licensee in hardcopy form for execution. We are currently awaiting their return and do not expect any issues to arise.

As the end of the financial year approaches, calculating and invoicing cost recoveries for the year is in progress.

In progress are 70 leases and licences, comprising:

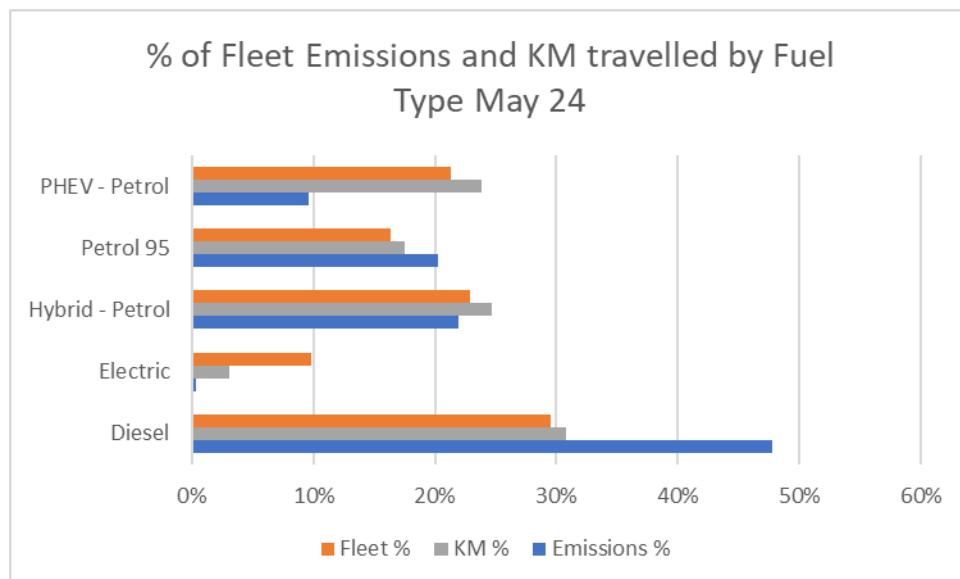
- 47 new leases and licences
- 2 surrender/new lease
- 10 rent reviews/renewals
- 1 rent review/assignment
- 5 rent reviews
- 1 variation
- 1 variation/renewal
- 1 deed of settlement and debt acknowledgement
- 2 assignments.

## Fleet



The total fleet emissions for May 2024 were 15,942 kg of carbon dioxide equivalents (CO<sub>2</sub>-e). The highest proportion of emissions comes from our diesel vehicles (48%). Emissions for May 2024 were 8% higher than April 2024.

The chart below shows the percentage of emissions and kilometres travelled by fuel type.



Our current fleet comprises 62 vehicles in total:

• 14	Plug in Hybrids (PHEV) - Petrol	22%
• 10	Petrol 95	16%
• 12	Hybrids – Petrol	19%
• 8	Electric	13%
• 18	Diesel	29%

We have just purchased one of the first full electric Toyota's for our pool fleet, a BZ4X. It has a range of around 450 Km's and a towing rating of 750 kg's braked. It will be a carbon neutralisation asset to our fleet.

We are currently doing research on the new BEV Transit Van and also PHEV and Hybrid Utes, so when they are released and able to be purchased, we can start replacing our Diesel vehicles. This will have a significant impact to our CO2e impact and assist us in reaching our goals of becoming carbon neutral.

Analysis is underway to verify that as well as reducing carbon emissions, moving to electric and/or hybrid vehicles is also better in financial terms.

## 6. Communications

### 6.1 Current priorities and challenges

The Department is focused on the final stages of the current Long Term Plan, including production of the final document, and communication of final outcomes.

With the end of the financial year soon approaching, annual processes to update fees and charges and prepare for the next dog registration cycle is also underway.

A podcast is being piloted to trial a new channel where Council can build the community's understanding of some of our more complex topics. The first edition covered 'dog rules' in conjunction with the current consultation.

### 6.2 Operational activities

#### Media coverage

- Ōruku Landing hotel and conference centre in Whangārei hoping for fast-track consent
- Kauri dieback protection work starts on Dobby Track
- Stop co-governance signs come under attack
- Proposed changes to dog policy generates comment
- Te Iwitahi civic building and Putahi Park win architecture awards
- Shared path safety concerns
- Court of Appeal upholds Malcolm Daisley's case against Council

#### Communications and engagement projects

A summary of campaigns of note include:

Campaign	Comment
Puanga Matariki Festival	Design and communications support for this annual festival including creation of a webpage and online map for Puanga on a Plate, a promotion of local restaurants.
Speed Limit review – Tutukaka Coast and Hikurangi	Communications and graphics support for this consultation on speed limit reviews.
Placemaking Plans for Waipu and Parua Bay	Design and editing of the latest two Placemaking Plans.
EPlan promotion	Promotion of the new online version of the District Plan across our communication channels.
Papakainga and Tangata Whenua led Climate Planning Fund	Development of web content and forms for these two new funds. The Papakainga fund is now live and being promoted. The Tangata Whenua led Climate Planning Fund is due to be launched in the next two weeks.
Long Term Plan	Communications and graphics support for LTP.
Climate resilience	Communications support for Climate Adaptation Te Taitokerau joint working group and emissions reduction.
Airport Location Study Project	Ongoing engagement support provided to the Working Group while the site investigations continue. Data from the Metstation is being analysed and online information is being kept up to date.

Campaign	Comment
Ruakaka Wastewater Treatment Plant	First Steering Group meeting held recently. Work is beginning to identify members of a community liaison group who council could work with for the duration of the project.
Brynderwys Closure	Weekly coordination with the Project Comms and Engagement Working Group including NZTA, NTA, contractors and KDC to align the key messages for this project.

### **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:**

- Puanga Matariki Festival promotion
- New sportsfields opening (Parua Bay and Bream Bay) and progressing (Onerahi and Ōakura)
- Pohutukawa Coast plant give-away
- Coronation tracks and Frank Holman tracks
- Kamo shared path stage 5
- Latin American Festival
- Youth Week
- Welcoming Communities accreditation
- Aurora Australis
- Mother's Day outing suggestions
- Explore the Hatea Loop (Whangarei District Love it Here)
- Celebrating the 'winterless North' (Whangarei District Love it Here)
- 100% pure NZ Whangarei reel (Whangarei District Love it Here)
- What will you explore over the long weekend? (Whangarei District Love it Here)
- Local bites on chasing plates review site (Whangarei District Love it Here)
- Explore the Poor Knights (Whangarei District Love it Here)
- Taheke Waterfall Track weekend walk (Whangarei District Love it Here)
- Heading to/from Auckland? Here are 3 great reasons to stop in Waipu!

### **Social media**

May was a big month which saw the reach of many posts out-perform the page's followership of 20,000. Other popular topics including parking (Town Basin carpark), Pohutukawa Coast, and a request for podcast topics.

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

Topic	Reach & engagement notes
Zebra-crossing on Vine Street	48k reach, 3k engagement
Whananaki South Rd detour following truck-crash	36k reach, 1.6k engagement
Sneak peek at Kamo Shared Path stage 5a	28k reach, 6k engagement

### ***Website and digital channels***

#### **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:

- Apply for an Amusement device permit
- Public attendee event feedback (for members of the public who attends a community event)
- Sports park booking form.

Recently completed:

- Apply to hold an adventure activity on Council-owned land
- Event contributor or organiser feedback form.

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

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

April	May
Northland MEGA Street Sprint 2024 temporary road closures - Whangarei District Council	Proposed dog management policy & bylaw consultation
Rates database	Rates database
Rubbish and recycling	Contact us
District Plan Operative in Part 2022	Online maps
Long Term Plan consultation 2024-34	Rubbish & recycling
Notable: A-Z Recycling Guide, Contact Us, What's On, Cemetery, Freedom Camping, Otuihau Whangarei Falls, Roadworks & closures, Brynderwys closure.	Notable: Otuihau Whangarei Falls, Puanga Matariki Festival, A-Z recycling and disposal guide, car parks, roadworks and closures, Parihaka scenic reserve, events, building close to boundaries.

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

 **Whangarei District Council**   
Published by Craig Neilson · 7 May · 

 We're putting in a proper, permanent zebra-crossing on Vine Street!

The temporary "courtesy crossing" has created a better link to the city from the bus hub and car park, as well as reducing speeding and letting people cross the road more safely. Vine Street is booming - the shop-fronts are near full occupancy and whether it's baking, gyms, op shops or something else, there are plenty of reasons to visit. You can also wander through The Strand arcade or Quality Street to access Cameron Street and the central city.

This work will start on 13 May 2024 and take about 3 weeks. Vine Street will be reduced to one-lane with stop/go control at times to allow for construction.



[See insights and ads](#) [Boost post](#)

  326 179 comments 18 shares



Whangarei District Council

Published by Ann Midson · 20 May at 11:30 ·

...

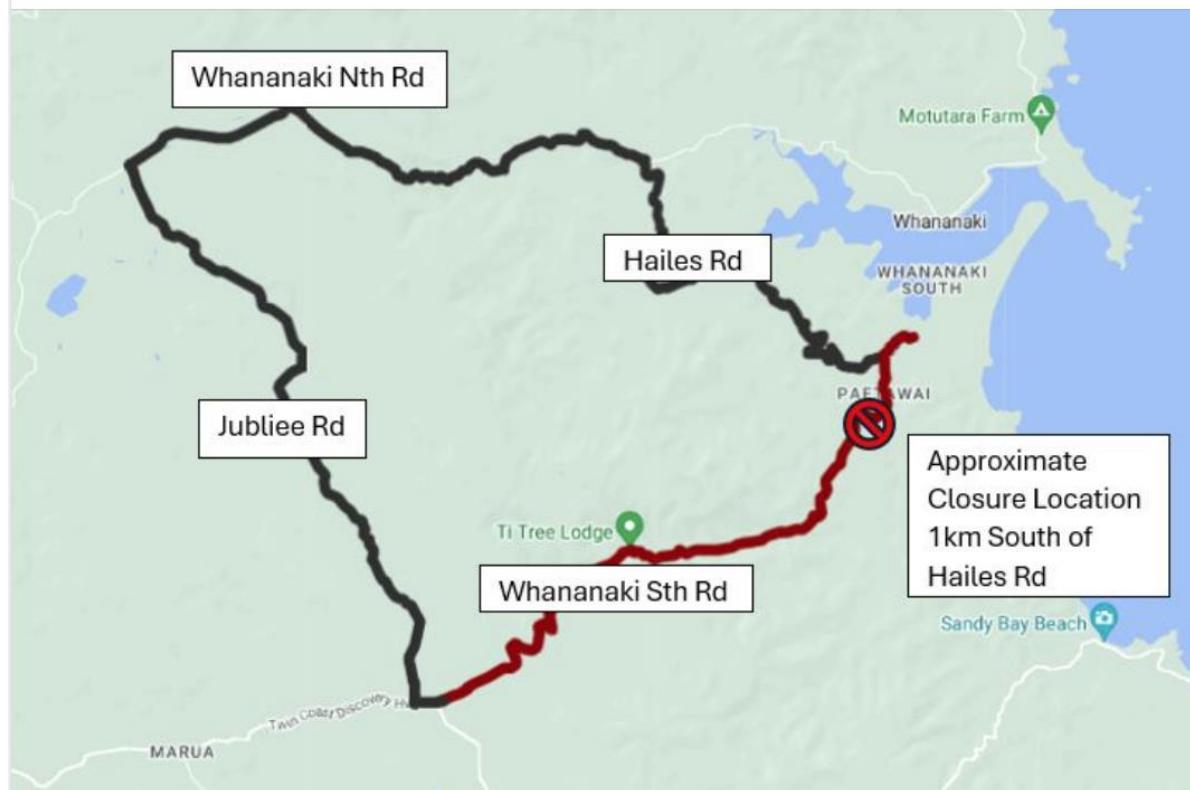
Updated 5.12pm this road is now open.

Road closed - detour in place.

A truck and trailer have rolled on Whananaki South Road – approx. 1km south of Hailes Road.

Manned detour route is via Jubilee Road, Whananaki North Road and Hailes Road - about 22km which adds approx. 20minutes or 12km of travel time to get to and from Whananaki South.

Clearing the truck and trailer may take most of the day. We will update when the road is clear.



[See insights and ads](#)

[Boost post](#)

37

7 comments 14 shares



Whangarei District Council

Published by Craig Neilson · 28 May at 11:01 ·

...

Opening soon: Stage 5 of the Kamo Shared Path! Thousands of residents in Te Kamo will have better access to this shortcut-to-the-city which travels past schools, supermarkets, sports grounds, events venues and more.

Here's a few sneak-peaks including a 360 photo showing the high quality of construction.



[See insights and ads](#)

[Boost post](#)



The Hatea Loop Goose, Northland Road Safety and 417 others

118 comments 25 shares

### **RESOLUTION TO EXCLUDE THE PUBLIC**

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:

1.	The making available of information would be likely to unreasonably prejudice the commercial position of persons who are the subject of the information. {Section 7(2)(c)}
2.	To enable the council (the committee) to carry on without prejudice or disadvantage commercial negotiations. {(Section 7(2)(i))}.
3.	To protect the privacy of natural persons. {Section 7(2)(a)}.
4.	Publicity prior to successful prosecution of the individuals named would be contrary to the laws of natural justice and may constitute contempt of court. {Section 48(1)(b)}.
5.	To protect information which is the subject to an obligation of confidence, the publication of such information would be likely to prejudice the supply of information from the same source and it is in the public interest that such information should continue to be supplied. {Section 7(2)(c)(i)}.
6.	In order to maintain legal professional privilege. {Section 2(g)}.
7.	To enable the council to carry on without prejudice or disadvantage, negotiations {Section 7(2)(i)}.

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

If the council/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 \_\_\_\_\_.

**Note:**

*Every resolution to exclude the public shall be put at a time when the meeting is open to the public.*