

Finance Committee Agenda

Date: Wednesday, 6 November, 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.

	Pages
1. Declarations of Interest / Take Whaipānga	
2. Apologies / Kore Tae Mai	
3. Confirmation of Minutes of Previous Finance Committee Meeting / Whakatau Meneti	
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5. Public Excluded Business / Rāhui Tangata	
6. Closure of Meeting / Te katinga o te Hui	

Finance Committee – Terms of Reference

Membership

Chairperson	Councillor Paul Yovich
Deputy Chairperson	Councillor Phil Halse
Members	His Worship the Mayor Vince Cociurullo Councillors Ken Couper, Deborah Harding, Patrick Holmes and Simon Reid
Meetings	Monthly
Quorum	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, 2 October, 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 Cociurullo Cr Ken Couper Cr Deborah Harding Cr Patrick Holmes (Teams) Cr Simon Reid
Also in Attendance	Cr Marie Olsen
Scribe	D Garner (Democracy Adviser)

1. Declarations of Interest / Take Whaipānga

No declarations of interest were 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 4 September 2024

Moved By His Worship the Mayor
Seconded By Cr Phil Halse

That the minutes of the Finance Committee meeting held Wednesday 4 September 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 Capital Projects Report for the 12 Months Ending 30 June 2024

Moved By Cr Paul Yovich (Chairperson)
Seconded By His Worship the Mayor

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

Carried

4.2 Financial Report for the 2 months ending August 2024

Moved By Cr Deborah Harding
Seconded By Cr Ken Couper

That the Finance Committee notes the operating results for the two months ending 31 August 2024.

Carried

4.3 Capital Projects Report for the 2 Months Ending 31 August 2024

Moved By Cr Simon Reid
Seconded By Cr Phil Halse (Deputy Chairperson)

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

Carried

4.4 Operations Report - Corporate Group - October 2024

Moved By His Worship the Mayor
Seconded By Cr Paul Yovich (Chairperson)

That the Finance Committee notes the Corporate Group operations report for October 2024 which contains statistics up to 31 August 2024.

Carried

5. Public Excluded Business / Rāhui Tangata

There was no business in public excluded.

6. Closure of Meeting / Te katinga o te Hui

The meeting concluded at 9:47am.

Confirmed this 6th day of November 2024

Cr Paul Yovich (Chairperson)

4.1 Financial Report for the 3 months ending 30 September 2024

Meeting: Finance Committee

Date of meeting: 6 November 2024

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

1 Purpose / Te Kaupapa

To provide the operating results for the three months ending 30 September 2024.

2 Recommendation / Whakataunga

That the Finance Committee notes the operating results for the three months ending 30 September 2024.

3 Background / Horopaki

Year to date

The net position for Operations is a year-to-date favourable variance of \$2.8 million. This is mainly due to a \$3 million budgeted grant to Hihiaua not paid yet.

Once non-operating items are included, the overall year-to-date position is a deficit of \$0.3 million, compared to a budgeted deficit of \$0.7 million, resulting in a favourable variance of \$0.4 million.

Key year-to-date variances include:

- No vested asset income has been recorded in the first three months of the year, showing an unfavourable variance of \$2.7m. This is a non-cash item dependent on when assets are vested to Council and processed by the asset team. The timing of this may differ from the phasing of the budget.
- Other Capital contributions are generally phased in accordance with the capital project to which they relate. The receipt of this revenue will depend on the underlying funding agreements. This can create variances between the phased budget and the year-to-date actuals.
- Other timing differences can also occur, particularly early on in the year, when the phased budget differs to the actual costs incurred. The full year forecast provides a more accurate view of anticipated results for the year.

Full year forecast

The forecast net surplus for the financial year ending 30 June 2025 is \$17.4 million compared to the budgeted surplus of \$25.6 million resulting in an unfavourable variance of \$8.2 million. These results are based on forecast figures provided by budget managers in September 2024. The next forecast will be completed by budget managers in October 2024.

It should be noted that this forecast includes estimates that will be revisited throughout the year as more information comes to hand:

- Infrastructure valuations are not yet finalised for the 2023-24 financial year. The valuations will be finalised as part of the Annual Report process, with current year depreciation forecast updated accordingly at that time.
- The forecast roading programme and associated subsidies has been prepared on the basis of the current suggested approach in response to the approved NZTA funding. This is yet to be formally approved by Council and is therefore subject to change.
- Vested asset income forecast will be considered further as the year progresses.

Key full year forecast variances by activity include:

Details	Variance to budget	Explanation
Operating Income – \$5.0m favourable		
Transportation \$5.4m favourable		
Roading department	\$5.3m	Increased NZTA subsidies for emergency works
Wastewater \$224k favourable		
Wastewater revenue	\$174k	User fees & charges
Solid Waste \$196k favourable		
Recycling	\$222k	Miscellaneous income
Community Facilities and Services \$274k favourable		
Community development	\$254k	Other revenue
Planning & Regulatory (\$308k) unfavourable		
Building control	(\$916k)	Inspections & consents
RMA consents	\$223k	Fees & charges
Health & bylaws	\$443k	Dog control, parking enforcement & WOF/rego infringements
Support Services (\$532k) unfavourable		
Revenue department	(\$662k)	Rates received
Infrastructure Development	(\$174k)	Fees & charges
Treasury	\$306k	Interest received

Other Expenses (\$10m) unfavourable.		
(Includes an overspend of \$9.9m other expenses, unbudgeted loss on disposal of \$0.2m and an underspend of opex on projects of \$0.1m). Key variances as follows:		
Support Services (\$513k) unfavourable		
Business Support	(\$73k)	Cleaning and security
ICT	(\$237k)	Payments to external contractors and computer software expenses
People & Capability	(\$109k)	Insurances
Infrastructure Development	(\$100k)	Professional fees & staff cover
Transportation (\$7.0m) unfavourable		
Community road safety	\$371k	External contractors & professional fees
Sealed pavements	(\$123k)	Maintenance contracts
Unsealed pavements	(\$137k)	Maintenance contracts
Private Works	(\$105k)	Maintenance contracts
Network & asset management	\$396k	Reduced spending on professional fees
Emergency works	(\$7.4m)	Maintenance contracts & professional fees (due to increased subsidy)
Footpaths	\$234k	Maintenance contracts
Routine drainage	(\$160k)	Maintenance contracts
Water (\$968k) unfavourable		
Maintenance	(\$268k)	Maintenance contracts
Other cost centres	(\$303k)	Various expenses
Opex on projects	(\$309k)	External contractor payments
Loss on disposal of assets	(\$88k)	Non-cash loss on assets disposed
Wastewater (\$1.5m) unfavourable		
Reticulation operations	(\$1.1m)	Plant & equipment maintenance, mainly Kepa Road
Pump stations	(\$553k)	R&M and equipment maintenance
Other cost centres	(\$94k)	Various expenses
Opex on projects	\$257k	External contractor payments
Parks and Recreation (\$225k) unfavourable		
Various cost centres	(\$135k)	Various expenses
Opex on projects	(\$90k)	External contractor payments

Coastal and Flood Management (\$207k) unfavourable		
Opex on projects	(\$207k)	External contractor payments
Planning & Regulatory \$221k favourable		
Various cost centres	\$221k	Various expenses
Capital Income – (\$3.6m) unfavourable		
Other capital contributions	(\$0.4m)	Revenue recognition of capital contributions is dependent on milestones in the various funding agreements being achieved. Any delays in capital programme delivery will impact the timing of the associated revenue.
Gain on disposal of assets	\$1.7m	Gain on sale of property
Vested asset income	(\$1.8m)	Vested asset income is a non-cash adjustment used to recognise the value of assets vested to Council therefore does not directly impact funding or debt.
Waka Kotahi NZTA capital subsidies	(\$3.2m)	This forecast is based on the suggested approach to the roading programme upon confirmation of subsidy available from NZTA.

3.1 External Net Debt and Treasury

Total net external debt at the end of September 2024 was \$222.1 million compared to year-to-date budgeted net debt of \$212.3 million, resulting in net debt being \$9.8 million over budget. This variance is mainly due to:

- An unbudgeted property purchase
- NZTA subsidies accounted for, but cash not yet received, and year to date subsidies lower than budgeted
- Timing differences between the forecasted debt (based on historical trends), and the timing of expenses incurred.

As at 30 September 2024 cash and term deposits held of \$42.9 million was comprised of:

- \$5.0 million of term deposits relating to short term borrowings not yet required
- \$20.0 million of term deposits relating to debt repayment prefunding
- \$0.8 million of 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
- \$15.6 million of cash on hand.

3.2 Financial/budget considerations

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

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

4 Accounts Receivable and Arrears

Total arrears as at 30 September 2024 were \$7.0 million, \$0.2 million more than September 2023, and \$1.5 million less than last month.

Land rates arrears decreased by \$1.1 million from last month and are \$0.9 million more than September 2023 (prior years arrears decreased by \$0.2 million while \$2.1 million of the first instalment remains unpaid). Water rates are the same as August 2023. Other debtors are \$0.7 million less than September 2023.

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
SEPTEMBER 2024



	YTD to September 2024					Full Year Forecast				
	Revised		YTD Trend Current / previous month	YTD	YTD	Full Year		Revised		YTD
	Actual	Budget				Variance	Indicator	Forecast	Budget	
	YTD \$ m	YTD \$ m	YTD \$ m	Indicator	YTD	Current / previous month		2024-25 \$ m	2024-25 \$ m	2024-25 \$ m
OPERATING										
Total Rates	32.1	32.5	(0.4)		●			145.3	145.9	(0.6)
Subsidies and Grants	2.7	3.5	(0.8)		●			17.7	12.6	5.1
User Fees	4.9	5.4	(0.5)		●			18.5	19.2	(0.7)
Total Operating Income	44.7	45.4	(0.7)		●	⬇️		197.5	192.6	4.9
Personnel Costs	10.3	10.7	0.4		●			39.4	39.6	0.2
Other Operating Expenditure	20.4	24.1	3.7		●			109.6	99.7	(9.9)
Total Operating Expenditure	51.7	55.2	3.5		●	⬆️		231.0	221.5	(9.5)
Surplus/(Deficit) from Operations	(6.9)	(9.8)	2.9		●	⬆️		(33.5)	(29.0)	(4.5)
Total Capital Income	6.1	7.5	(1.4)		●			46.3	49.8	(3.5)
Total Surplus/(Deficit)	(.3)	(.7)	0.4		●	⬆️		17.4	25.6	(8.2)
EXTERNAL DEBT FUNDING										
External Net Debt	222.1	212.3	(9.8)		●					
Net Interest on debt	2.0	2.7	0.7		●			9.7	11.0	1.3

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
SEPTEMBER 2024



	YTD to September 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	
Transportation	(6.4)	(5.0)	(1.4)	●	↑	(12.3)	(7.3)	(5.0)	●	
Park and Recreation	(4.1)	(4.4)	0.3	●	↑	(27.4)	(27.8)	0.4	●	
Water	0.0	0.5	(0.5)	●	↓	(1.9)	(0.8)	(1.1)	●	
Wastewater	2.5	3.0	(0.5)	●	↓	8.9	10.6	(1.7)	●	
Stormwater	(1.4)	(0.6)	(0.8)	●	↓	(5.4)	(4.5)	(0.9)	●	
Coastal and Flood Management	(0.1)	(0.2)	0.1	●	↓	(2.5)	(2.5)	0.0	●	
Hikurangi Repo Flood Protection	0.1	0.0	0.1	●	↑	(0.1)	(0.1)	0.0	●	
Solid Waste	(0.8)	(0.9)	0.1	●	↑	(5.3)	(5.5)	0.2	●	
Community Facilities and Services	(5.6)	(9.2)	3.6	●	↑	(27.4)	(27.6)	0.2	●	
Planning and Regulatory Services	0.7	0.1	0.6	●	↑	(11.6)	(11.7)	0.1	●	
Governance and Strategy	(0.6)	(0.7)	0.1	●	↑	(5.8)	(5.7)	(0.1)	●	
Support Services	14.8	15.1	(0.3)	○	↑	103.4	103.7	(0.3)	○	

KEY:

● Favourable to budget

○ Unfavourable, but within 5% of budget

● Unfavourable, over 5% of budget

↑ Favourable to previous month

↓ Unfavourable to previous month

→ No change to previous month

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

MONTHLY INCOME STATEMENT
30 SEPTEMBER 2024

Council Summary	Actual	Revised Budget	Forecast	Revised Budget	Variance*
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
Operating income					
Rates	32,096	32,516	145,252	145,858	(606)
Subsidies and grants	2,670	3,549	17,670	12,588	5,082
Fees and charges	4,895	5,356	18,476	19,189	(713)
Interest revenue	779	474	2,594	2,234	360
Other revenue	4,281	3,531	13,543	12,693	850
Total operating income	44,721	45,427	197,536	192,562	4,973
Operating expenditure					
Other expenditure	20,388	24,120	109,603	99,675	(9,928)
Depreciation and amortisation	18,104	17,160	69,711	69,020	(691)
Finance costs	2,850	3,235	12,301	13,210	909
Personnel costs	10,329	10,662	39,433	39,617	184
Total operating expenditure	51,671	55,178	231,049	221,522	(9,526)
Surplus/(deficit) from operations	(6,950)	(9,751)	(33,513)	(28,960)	(4,553)
Plus capital income					
Development and other contributions	2,619	1,457	7,078	7,078	0
Other capital contributions	1,398	3,923	23,177	23,539	(362)
Waka Kotahi NZTA capital subsidies	2,078	2,133	16,003	19,167	(3,165)
Total capital income	6,095	7,513	46,257	49,784	(3,527)
Surplus/(deficit) including capital income	(855)	(2,238)	12,744	20,824	(8,080)
Plus non-cash income adjustments					
Vested assets income	-	2,671	9,190	10,971	(1,781)
Gain on disposal of assets	1,693	-	1,693	-	1,693
Total non-cash income adjustments	1,693	2,671	10,883	10,971	(88)
Less non-cash expenditure adjustments					
OPEX on capital projects**	1,051	1,181	6,045	6,163	118
Loss on disposal of assets	87	-	171	-	(171)
Total non-cash expenditure adjustments	1,137	1,181	6,216	6,163	(53)
Total non-cash adjustment	556	1,490	4,667	4,808	(141)
Total surplus/(deficit)	(300)	(748)	17,411	25,632	(8,221)

* 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 SEPTEMBER 2024

	Actual 2024-25	Actual 2023-24	LTP Y1 2024-25
Council Summary	YTD \$000	YTD \$000	Full Year \$000
Cash flows from operating activities			
Rates (inc metered water)	43,530	39,880	143,666
Grants & Subsidies received	9,950	12,352	52,143
Other income	11,352	11,505	36,185
Interest & dividends received from investments	463	482	2,252
Payments to suppliers and employees	(42,684)	(37,353)	(147,227)
Interest paid	(2,666)	(2,443)	(13,210)
Net cash (to) / from operating activities	19,944	24,424	73,809
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment	43	10	-
Maturity of investments and loans	-	300	167
Purchase and development of fixed assets	(26,313)	(16,720)	(118,977)
Purchase of investments and loans provided	-	(125)	(224)
Net cash flows (to) / from investing activities	(26,270)	(16,536)	(119,034)
Cash flows from financing activities			
Loans raised	10,000	15,000	24,000
Loan repayments received	17	24	-
Repayment of public debt	(10,000)	(10,000)	-
Loans granted	(1,142)	(500)	-
Net cash flows (to) / from financing activities	(1,125)	4,524	24,000
Net Cash Movement increase / (decrease)	(7,450)	12,413	(21,225)
Cash Reconciliation			
Cash, cash equivalents and bank overdrafts at the beginning of the year	50,372	39,825	52,022
Cash, cash equivalents and bank overdrafts at the end of the period	42,922	52,238	30,797
Net increase / (decrease) in cash, cash equivalents and bank overdrafts	(7,450)	12,413	(21,225)



**QUARTERLY BALANCE SHEET
AS AT 30 SEPTEMBER 2024**

Council Summary	Actual 2024-25 YTD \$000	Actual 2023-24 YTD \$000	LTP Y1 2024-25 Full year \$000
Assets			
Current assets			
Cash and cash equivalents	42,922	52,238	30,797
Debtors and receivables	45,553	38,536	34,912
Derivative financial instruments	1,015	179	179
Other financial assets	241	94	382
Other current assets	2,978	4,730	1,777
Total current assets	92,710	96,187	68,047
Non-current assets			
Derivative financial instruments	5,399	9,465	9,465
Investment in CCO's and similar entities	14,399	12,125	16,333
Investment in other entities	15,278	10,478	8,258
Property, plant and equipment	2,579,899	2,203,262	2,530,176
Intangible assets	9,751	7,486	10,277
Forestry assets	910	854	854
Other non-current assets	1,715	-	6,631
Investment properties	98,384	95,838	100,415
Total non-current assets	2,725,734	2,339,508	2,682,409
Total assets	2,818,444	2,435,695	2,750,456
Liabilities			
Current liabilities			
Payables and deferred revenue	62,139	58,009	40,996
Tax provision	-	-	392
Current borrowings	30,000	28,000	28,000
Employee benefits liabilities	4,110	4,087	4,422
Provisions	-	68	50
Total current liabilities	96,249	90,164	73,860
Non-current liabilities			
Non-current borrowings	235,000	208,000	261,000
Employee benefits liabilities	548	517	588
Provisions	421	543	437
Payables and deferred revenue	341	108	108
Total non-current liabilities	236,310	209,168	262,133
Total liabilities	332,559	299,333	335,993
Net assets	2,485,885	2,136,362	2,414,463
Equity			
Retained earnings	1,055,480	1,046,591	1,081,556
Other reserves	105,344	96,875	97,736
Asset revaluation reserve	1,325,061	992,895	1,235,171
Total equity attributable to Council	2,485,885	2,136,362	2,414,463

Summary Financial Performance By Activity

Activity	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
		YTD \$000		2024-25 \$000	2024-25 \$000
Transportation					
Revenue	3,279	3,914	20,338	14,940	5,397
Capital Income	4,412	5,096	36,541	39,537	(2,996)
Expenditure	14,098	13,999	69,148	61,737	(7,410)
Surplus/(deficit) including capital income	(6,407)	(4,989)	(12,269)	(7,260)	(5,009)
Park and Recreation					
Revenue	85	118	1,784	1,809	(25)
Capital Income	393	402	2,274	1,747	526
Expenditure	4,544	4,910	31,482	31,334	(148)
Surplus/(deficit) including capital income	(4,065)	(4,390)	(27,424)	(27,777)	353
Water					
Revenue	4,114	4,371	19,372	19,418	(46)
Capital Income	701	876	3,456	3,843	(387)
Expenditure	4,839	4,785	24,715	24,041	(674)
Surplus/(deficit) including capital income	(23)	462	(1,887)	(780)	(1,106)
Wastewater					
Revenue	6,949	6,775	28,953	28,729	224
Capital Income	410	316	1,491	1,491	0
Expenditure	4,873	4,072	21,504	19,651	(1,853)
Surplus/(deficit) including capital income	2,486	3,018	8,940	10,569	(1,629)
Stormwater					
Revenue	92	153	477	611	(134)
Capital Income	31	750	2,260	3,000	(740)
Expenditure	1,540	1,522	8,137	8,110	(27)
Surplus/(deficit) including capital income	(1,417)	(619)	(5,400)	(4,498)	(901)
Coastal and Flood Management					
Revenue	-	-	-	-	-
Capital Income	-	-	-	-	-
Expenditure	118	194	2,451	2,487	36
Surplus/(deficit) including capital income	(118)	(194)	(2,451)	(2,487)	36
Hikurangi Repo Flood Protection					
Revenue	321	320	1,288	1,287	1
Capital Income	-	-	-	-	-
Expenditure	243	285	1,408	1,349	(59)
Surplus/(deficit) including capital income	78	35	(121)	(62)	(58)
Solid Waste					
Revenue	684	785	6,412	6,216	196
Capital Income	-	-	-	-	-
Expenditure	1,494	1,669	11,685	11,749	64
Surplus/(deficit) including capital income	(811)	(883)	(5,273)	(5,533)	260
Community Facilities and Services					
Revenue	1,732	1,624	7,188	6,914	274
Capital Income	147	73	236	166	70
Expenditure	7,457	10,856	34,872	34,727	(146)
Surplus/(deficit) including capital income	(5,578)	(9,159)	(27,448)	(27,647)	199
Planning and Regulatory Services					
Revenue	4,205	4,076	14,034	14,343	(308)
Capital Income	-	-	-	-	-
Expenditure	3,470	3,967	25,627	26,079	452
Surplus/(deficit) including capital income	735	109	(11,593)	(11,736)	144

Governance and Strategy					
Revenue	1,450	1,410	-	5,757	5,881
Capital Income	-	-	-	-	-
Expenditure	2,001	2,115	-	11,527	11,570
Surplus/(deficit) including capital income	(552)	(705)		(5,770)	(5,689)
					(81)
Support Services					
Revenue	25,266	25,422	-	137,927	138,460
Capital Income	-	-	-	-	-
Expenditure	10,450	10,346	-	34,488	34,735
Surplus/(deficit) including capital income	14,816	15,077		103,439	103,725
					(286)

MONTHLY INCOME STATEMENT

Transportation	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
Operating income					
Rates	64	30	153	122	31
Subsidies and grants	2,512	3,225	16,805	11,502	5,302
Fees and charges	483	486	1,855	1,841	14
Interest revenue	-	-	789	789	-
Other revenue	219	172	736	686	51
Overheads recovered	-	-	-	-	-
Total operating income	3,279	3,914	20,338	14,940	5,397
Operating expenditure					
Other expenditure	5,009	5,638	27,940	20,863	(7,077)
Depreciation and amortisation	7,706	6,805	27,820	27,220	(601)
Finance costs	541	612	6,223	6,252	29
Personnel costs	841	944	3,267	3,506	239
Overheads charged	-	-	3,897	3,897	-
Total operating expenditure	14,098	13,999	69,148	61,737	(7,410)
Surplus/(deficit) from operations	(10,819)	(10,085)	(48,810)	(46,797)	(2,013)
Plus capital income					
Development and other contributions	1,131	614	2,973	2,973	0
Other capital contributions	1,204	2,350	17,565	17,397	168
Waka Kotahi NZTA capital subsidies	2,078	2,133	16,003	19,167	(3,165)
Total capital income	4,412	5,096	-	36,541	39,537
Surplus/(deficit) including capital income	(6,407)	(4,989)	-	(12,269)	(7,260)
Plus non-cash income adjustments					
Vested assets income	-	296	987	1,184	(197)
Gain on disposal of assets	-	-	-	-	-
Total non-cash income adjustments	-	296	987	1,184	(197)
Less non-cash expenditure adjustments					
OPEX on capital projects**	274	172	821	892	71
Loss on disposal of assets	-	-	-	-	-
Total non-cash expenditure adjustments	274	172	821	892	71
Total non-cash adjustment	(274)	124	166	292	(126)
Total surplus/(deficit)	(6,681)	(4,865)	(12,104)	(6,968)	(5,135)

MONTHLY INCOME STATEMENT

Park and Recreation	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
Operating income					
Rates	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees and charges	79	97	374	392	(18)
Interest revenue	-	-	1,323	1,323	-
Other revenue	6	21	87	94	(7)
Overheads recovered	-	-	-	-	-
Total operating income	85	118	1,784	1,809	(25)
Operating expenditure					
Other expenditure	2,429	2,659	14,425	14,291	(135)
Depreciation and amortisation	1,310	1,397	5,536	5,587	51
Finance costs	541	612	7,971	8,000	29
Personnel costs	263	243	993	899	(94)
Overheads charged	-	-	2,557	2,557	-
Total operating expenditure	4,544	4,910	31,482	31,334	(148)
Surplus/(deficit) from operations	(4,458)	(4,792)	(29,698)	(29,525)	(173)
Plus capital income					
Development and other contributions	351	199	934	934	0
Other capital contributions	43	203	1,339	813	526
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
Total capital income	393	402	-	2,274	1,747
Surplus/(deficit) including capital income	(4,065)	(4,390)	-	(27,424)	(27,777)
353					
Plus non-cash income adjustments					
Vested assets income	-	-	286	286	-
Gain on disposal of assets	1,693	-	1,693	-	1,693
Total non-cash income adjustments	1,693	-	1,979	286	1,693
Less non-cash expenditure adjustments					
OPEX on capital projects**	235	1	164	73	(91)
Loss on disposal of assets	-	-	-	-	-
Total non-cash expenditure adjustments	235	1	164	73	(91)
Total non-cash adjustment	1,458	(1)	1,816	213	1,602
Total surplus/(deficit)	(2,607)	(4,391)	(25,609)	(27,564)	1,956

MONTHLY INCOME STATEMENT

Water	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
Operating income					
Rates	3,745	3,964	17,736	17,790	(54)
Subsidies and grants	-	-	-	-	-
Fees and charges	58	50	216	201	15
Interest revenue	304	357	1,414	1,427	(14)
Other revenue	7	-	6	-	6
Overheads recovered	-	-	-	-	-
Total operating income	4,114	4,371	19,372	19,418	(46)
Operating expenditure					
Other expenditure	1,746	1,710	9,614	9,042	(572)
Depreciation and amortisation	2,569	2,571	10,298	10,286	(13)
Finance costs	-	-	-	-	-
Personnel costs	523	504	1,968	1,879	(89)
Overheads charged	-	-	2,834	2,834	-
Total operating expenditure	4,839	4,785	24,715	24,041	(674)
Surplus/(deficit) from operations	(725)	(414)	(5,343)	(4,623)	(720)
Plus capital income					
Development and other contributions	701	306	1,564	1,564	0
Other capital contributions	-	570	1,892	2,279	(387)
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
Total capital income	701	876	-	3,456	3,843
Surplus/(deficit) including capital income	(23)	462	-	(1,887)	(780)
Plus non-cash income adjustments					
Vested assets income	-	444	1,480	1,776	(296)
Gain on disposal of assets	-	-	-	-	-
Total non-cash income adjustments	-	444	1,480	1,776	(296)
Less non-cash expenditure adjustments					
OPEX on capital projects**	111	-	309	-	(309)
Loss on disposal of assets	45	-	88	-	(88)
Total non-cash expenditure adjustments	156	-	397	-	(397)
Total non-cash adjustment	(156)	444	1,083	1,776	(693)
Total surplus/(deficit)	(180)	906	(803)	996	(1,799)

MONTHLY INCOME STATEMENT

Wastewater	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
Operating income					
Rates	6,040	6,027	25,788	25,749	39
Subsidies and grants	-	-	-	-	-
Fees and charges	486	296	1,365	1,173	192
Interest revenue	423	451	1,798	1,804	(6)
Other revenue	-	1	2	2	(0)
Overheads recovered	-	-	-	-	-
Total operating income	6,949	6,775	28,953	28,729	224
Operating expenditure					
Other expenditure	1,662	946	6,692	4,981	(1,711)
Depreciation and amortisation	2,766	2,695	10,849	10,780	(69)
Finance costs	-	-	-	-	-
Personnel costs	445	431	1,687	1,614	(74)
Overheads charged	-	-	2,276	2,276	-
Total operating expenditure	4,873	4,072	21,504	19,651	(1,853)
Surplus/(deficit) from operations	2,076	2,703	7,449	9,078	(1,629)
Plus capital income					
Development and other contributions	410	316	1,491	1,491	0
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
Total capital income	410	316	-	1,491	1,491
Surplus/(deficit) including capital income	2,486	3,018	-	8,940	10,569
Plus non-cash income adjustments					
Vested assets income	-	579	1,931	2,317	(386)
Gain on disposal of assets	-	-	-	-	-
Total non-cash income adjustments	-	579	1,931	2,317	(386)
Less non-cash expenditure adjustments					
OPEX on capital projects**	52	308	976	1,233	257
Loss on disposal of assets	-	-	-	-	-
Total non-cash expenditure adjustments	52	308	976	1,233	257
Total non-cash adjustment	(52)	271	955	1,084	(129)
Total surplus/(deficit)	2,433	3,290	9,895	11,653	(1,758)

MONTHLY INCOME STATEMENT

Stormwater	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
Operating income					
Rates	-	-	-	-	-
Subsidies and grants	92	153	477	611	(134)
Fees and charges	-	-	-	-	-
Interest revenue	-	-	-	-	-
Other revenue	-	-	-	-	-
Overheads recovered	-	-	-	-	-
Total operating income	92	153	477	611	(134)
Operating expenditure					
Other expenditure	88	141	1,088	1,030	(57)
Depreciation and amortisation	1,287	1,231	4,959	4,925	(34)
Finance costs	-	-	324	324	-
Personnel costs	165	150	491	555	64
Overheads charged	-	-	1,275	1,275	-
Total operating expenditure	1,540	1,522	8,137	8,110	(27)
Surplus/(deficit) from operations	(1,448)	(1,369)	(7,659)	(7,498)	(161)
Plus capital income					
Development and other contributions	-	-	-	-	-
Other capital contributions	31	750	2,260	3,000	(740)
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
Total capital income	31	750	-	3,000	(740)
Surplus/(deficit) including capital income	(1,417)	(619)	-	(5,400)	(4,498)
(901)					
Plus non-cash income adjustments					
Vested assets income	-	1,352	4,507	5,408	(901)
Gain on disposal of assets	-	-	-	-	-
Total non-cash income adjustments	-	1,352	4,507	5,408	(901)
Less non-cash expenditure adjustments					
OPEX on capital projects**	100	280	940	1,119	179
Loss on disposal of assets	33	-	83	-	(83)
Total non-cash expenditure adjustments	134	280	1,023	1,119	96
Total non-cash adjustment	(134)	1,072	3,484	4,289	(805)
Total surplus/(deficit)	(1,550)	453	(1,916)	(209)	(1,706)

MONTHLY INCOME STATEMENT

Coastal and Flood Management	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
Operating income					
Rates	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees and charges	-	-	-	-	-
Interest revenue	-	-	-	-	-
Other revenue	-	-	-	-	-
Overheads recovered	-	-	-	-	-
Total operating income	-	-	-	-	-
Operating expenditure					
Other expenditure	118	149	1,179	1,179	0
Depreciation and amortisation	-	-	374	374	-
Finance costs	-	-	86	86	-
Personnel costs	-	45	131	167	36
Overheads charged	-	-	681	681	-
Total operating expenditure	118	194	2,451	2,487	36
Surplus/(deficit) from operations	(118)	(194)	(2,451)	(2,487)	36
Plus capital income					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
Total capital income	-	-	-	-	-
Surplus/(deficit) including capital income	(118)	(194)	-	(2,451)	(2,487)
Plus non-cash income adjustments					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
Total non-cash income adjustments	-	-	-	-	-
Less non-cash expenditure adjustments					
OPEX on capital projects**	-	8	240	33	(207)
Loss on disposal of assets	-	-	-	-	-
Total non-cash expenditure adjustments	-	8	240	33	(207)
Total non-cash adjustment	-	(8)	(240)	(33)	(207)
Total surplus/(deficit)	(118)	(202)	(2,691)	(2,520)	(171)

MONTHLY INCOME STATEMENT

Hikurangi Repo Flood Protection	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
		YTD \$000		2024-25 \$000	2024-25 \$000
Operating income					
Rates	317	318	1,278	1,278	(0)
Subsidies and grants	-	-	-	-	-
Fees and charges	-	-	-	-	-
Interest revenue	4	2	10	9	1
Other revenue	-	-	-	-	-
Overheads recovered	-	-	-	-	-
Total operating income	321	320	1,288	1,287	1
Operating expenditure					
Other expenditure	128	126	791	704	(87)
Depreciation and amortisation	115	159	607	635	28
Finance costs	-	-	10	10	-
Personnel costs	-	-	-	-	-
Overheads charged	-	-	-	-	-
Total operating expenditure	243	285	1,408	1,349	(59)
Surplus/(deficit) from operations	78	35	(121)	(62)	(58)
Plus capital income					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
Total capital income	-	-	-	-	-
Surplus/(deficit) including capital income	78	35	(121)	(62)	(58)
Plus non-cash income adjustments					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
Total non-cash income adjustments	-	-	-	-	-
Less non-cash expenditure adjustments					
OPEX on capital projects**	-	77	232	309	77
Loss on disposal of assets	-	-	-	-	-
Total non-cash expenditure adjustments	-	77	232	309	77
Total non-cash adjustment	-	(77)	(232)	(309)	77
Total surplus/(deficit)	78	(42)	(352)	(371)	19

MONTHLY INCOME STATEMENT

Solid Waste	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
Operating income					
Rates	(0)	-	(0)	-	(0)
Subsidies and grants	-	-	-	-	-
Fees and charges	212	540	3,211	3,241	(30)
Interest revenue	-	-	112	112	-
Other revenue	472	245	3,089	2,862	226
Overheads recovered	-	-	-	-	-
Total operating income	684	785	6,412	6,216	196
Operating expenditure					
Other expenditure	1,301	1,484	10,701	10,764	63
Depreciation and amortisation	127	78	348	313	(36)
Finance costs	31	35	148	149	2
Personnel costs	35	71	230	264	35
Overheads charged	-	-	258	258	-
Total operating expenditure	1,494	1,669	11,685	11,749	64
Surplus/(deficit) from operations	(811)	(883)	(5,273)	(5,533)	260
Plus capital income					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
Total capital income	-	-	-	-	-
Surplus/(deficit) including capital income	(811)	(883)	-	(5,273)	(5,533)
260					
Plus non-cash income adjustments					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
Total non-cash income adjustments	-	-	-	-	-
Less non-cash expenditure adjustments					
OPEX on capital projects**	-	-	-	-	-
Loss on disposal of assets	-	-	-	-	-
Total non-cash expenditure adjustments	-	-	-	-	-
Total non-cash adjustment	-	-	-	-	-
Total surplus/(deficit)	(811)	(883)	(5,273)	(5,533)	260

MONTHLY INCOME STATEMENT

Community Facilities and Services	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
Operating income					
Rates	-	-	-	-	-
Subsidies and grants	12	89	104	145	(41)
Fees and charges	122	78	471	433	37
Interest revenue	123	88	375	351	24
Other revenue	1,476	1,369	2,973	2,719	254
Overheads recovered	-	-	3,266	3,266	-
Total operating income	1,732	1,624	7,188	6,914	274
Operating expenditure					
Other expenditure	4,802	8,226	15,892	15,857	(34)
Depreciation and amortisation	1,077	1,042	4,205	4,173	(32)
Finance costs	-	-	164	164	-
Personnel costs	1,578	1,589	5,988	5,909	(79)
Overheads charged	-	-	8,624	8,624	-
Total operating expenditure	7,457	10,856	34,872	34,727	(146)
Surplus/(deficit) from operations	(5,725)	(9,232)	(27,684)	(27,813)	129
Plus capital income					
Development and other contributions	27	23	116	116	0
Other capital contributions	120	50	120	50	70
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
Total capital income	147	73	-	236	166
Surplus/(deficit) including capital income	(5,578)	(9,159)	-	(27,448)	(27,647)
199					
Plus non-cash income adjustments					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
Total non-cash income adjustments	-	-	-	-	-
Less non-cash expenditure adjustments					
OPEX on capital projects**	41	91	671	726	55
Loss on disposal of assets	9	-	-	-	-
Total non-cash expenditure adjustments	49	91	671	726	55
Total non-cash adjustment	(49)	(91)	(671)	(726)	55
Total surplus/(deficit)	(5,627)	(9,250)	(28,119)	(28,373)	254

MONTHLY INCOME STATEMENT

Planning and Regulatory Services	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
Operating income					
Rates	-	-	-	-	-
Subsidies and grants	-	-	-	-	-
Fees and charges	3,357	3,603	10,341	11,090	(748)
Interest revenue	-	-	-	-	-
Other revenue	849	473	2,486	2,046	440
Overheads recovered	-	-	1,207	1,207	-
Total operating income	4,205	4,076	14,034	14,343	(308)
Operating expenditure					
Other expenditure	1,435	1,755	7,871	8,092	221
Depreciation and amortisation	19	17	70	69	(1)
Finance costs	-	-	307	307	-
Personnel costs	2,016	2,195	7,927	8,160	232
Overheads charged	-	-	9,451	9,451	-
Total operating expenditure	3,470	3,967	25,627	26,079	452
Surplus/(deficit) from operations	735	109	(11,593)	(11,736)	144
Plus capital income					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
Total capital income	-	-	-	-	-
Surplus/(deficit) including capital income	735	109	(11,593)	(11,736)	144
Plus non-cash income adjustments					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
Total non-cash income adjustments	-	-	-	-	-
Less non-cash expenditure adjustments					
OPEX on capital projects**	-	-	-	-	-
Loss on disposal of assets	-	-	-	-	-
Total non-cash expenditure adjustments	-	-	-	-	-
Total non-cash adjustment	-	-	-	-	-
Total surplus/(deficit)	735	109	(11,593)	(11,736)	144

MONTHLY INCOME STATEMENT

Governance and Strategy	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
Operating income					
Rates	-	-	-	-	-
Subsidies and grants	0	35	105	140	(35)
Fees and charges	-	-	-	-	-
Interest revenue	312	258	1,406	1,369	37
Other revenue	1,137	1,117	3,761	3,888	(127)
Overheads recovered	-	-	485	485	-
Total operating income	1,450	1,410	5,757	5,881	(125)
Operating expenditure					
Other expenditure	1,078	1,247	4,540	4,602	63
Depreciation and amortisation	20	20	79	78	(1)
Finance costs	65	-	303	260	(43)
Personnel costs	838	848	3,130	3,154	25
Overheads charged	-	-	3,475	3,475	-
Total operating expenditure	2,001	2,115	11,527	11,570	44
Surplus/(deficit) from operations	(552)	(705)	(5,770)	(5,689)	(81)
Plus capital income					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
Total capital income	-	-	-	-	-
Surplus/(deficit) including capital income	(552)	(705)	-	(5,770)	(5,689)
(81)					
Plus non-cash income adjustments					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
Total non-cash income adjustments	-	-	-	-	-
Less non-cash expenditure adjustments					
OPEX on capital projects**	136	199	1,352	1,341	(12)
Loss on disposal of assets	-	-	-	-	-
Total non-cash expenditure adjustments	136	199	1,352	1,341	(12)
Total non-cash adjustment	(136)	(199)	(1,352)	(1,341)	(12)
Total surplus/(deficit)	(687)	(904)	(7,123)	(7,030)	(93)

MONTHLY INCOME STATEMENT

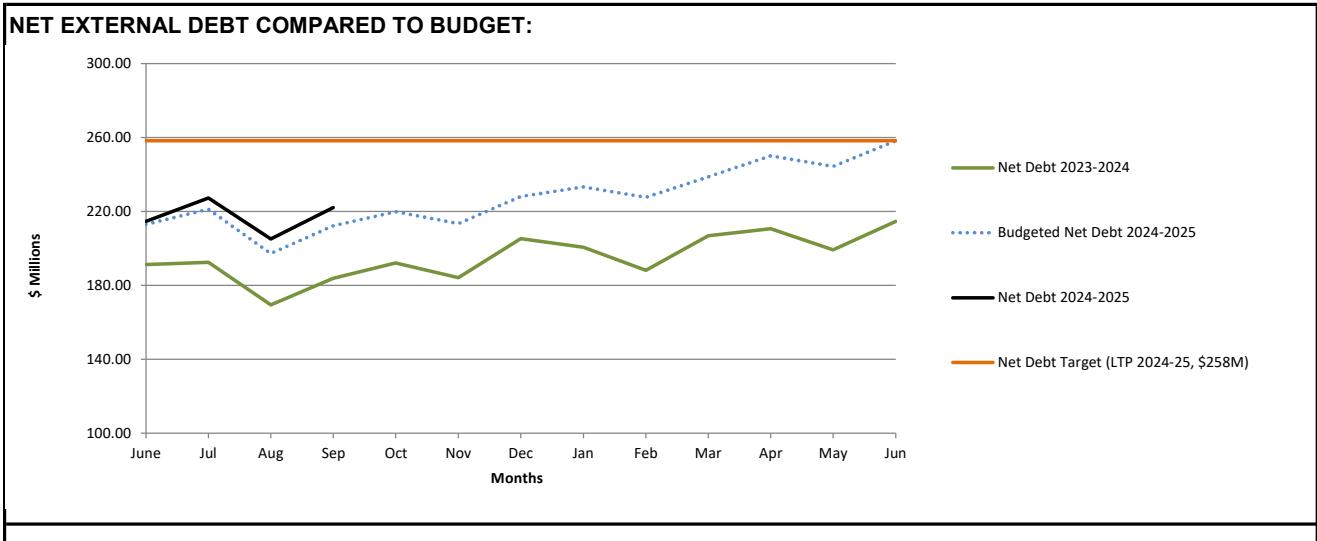
Support Services	2024-2025 YTD		Full Year		
	Actual	Revised Budget	Forecast	Revised Budget	Variance
	YTD \$000	YTD \$000	2024-25 \$000	2024-25 \$000	2024-25 \$000
Operating income					
Rates	24,303	24,566	102,989	103,651	(662)
Subsidies and grants	54	47	179	189	(10)
Fees and charges	98	204	643	817	(174)
Interest revenue	695	472	255	(51)	306
Other revenue	116	132	402	395	7
Overheads recovered	-	-	33,459	33,459	-
Total operating income	25,266	25,422	137,927	138,460	(532)
Operating expenditure					
Other expenditure	2,965	2,358	11,611	11,002	(609)
Depreciation and amortisation	1,107	1,145	4,565	4,581	16
Finance costs	2,754	3,200	1,604	2,554	951
Personnel costs	3,624	3,642	13,620	13,509	(111)
Overheads charged	-	-	3,089	3,089	-
Total operating expenditure	10,450	10,346	34,488	34,735	247
Surplus/(deficit) from operations	14,816	15,077	103,439	103,725	(286)
Plus capital income					
Development and other contributions	-	-	-	-	-
Other capital contributions	-	-	-	-	-
Waka Kotahi NZTA capital subsidies	-	-	-	-	-
Total capital income	-	-	-	-	-
Surplus/(deficit) including capital income	14,816	15,077	103,439	103,725	(286)
Plus non-cash income adjustments					
Vested assets income	-	-	-	-	-
Gain on disposal of assets	-	-	-	-	-
Total non-cash income adjustments	-	-	-	-	-
Less non-cash expenditure adjustments					
OPEX on capital projects**	101	45	341	437	96
Loss on disposal of assets	-	-	-	-	-
Total non-cash expenditure adjustments	101	45	341	437	96
Total non-cash adjustment	(101)	(45)	(341)	(437)	96
Total surplus/(deficit)	14,714	15,032	103,098	103,287	(190)

TREASURY REPORT
30 SEPTEMBER 2024



S&P GLOBAL RATINGS CREDIT RATING:	AA	Outlook: Stable
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DEBT SUMMARY:	
As at 30 September 2024	
External Debt	
Opening public debt as at 1 September 2024	265,000,000
Plus loans raised during month	5,000,000
Less loan repayments made during month (Note: Facility movement has been netted)	(5,000,000)
Net movement in external debt	-
Total External Debt	265,000,000
Less: Cash balances (excluding funds held on behalf)	17,747,029
Term deposits (Funds held on deposit until required for project funding)	25,175,000
Total cash and term deposits	42,922,029
Total Net External Debt	222,077,971
<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>	
External debt is represented by:	
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
Total	265,000,000



Internal Funding* Reserve balances are indicative only and will be updated as part of the Annual Report/year end process	
Community Development Funds	11,591,136
Property Reinvestment Reserve - Committed	-
Property Reinvestment Reserve - Available for Investment	21,733,302
Hikurangi Swamp	21,733,302
Waste Minimisation Reserve	480,136
Water Reserve	1,084,134
Wastewater Reserve	29,995,995
Total	107,338,545

*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 3 Months ending 30 September 2024

Meeting: Finance Committee

Date of meeting: 6 November 2024

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

1 Purpose / Te Kaupapa

To provide the Capital Projects Report for the period ending 30 September 2024.

2 Recommendation/s / Whakataunga

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

3 Background / Horopaki

This report provides an update on the Capital Projects expenditure to date compared with phased budget, as well as a full year forecast.

4 Discussion / Whakawhiti kōrero

Capital Projects expenditure as at 30 September is \$2.6m less than the phased budget. This month's report includes a full year forecast result. While it is positive to see forecast expenditure for the year more closely aligned to the annual budget, this is often the case early in the financial year. Budget managers are also new to the complexities of multi-year forecasting. Next month's report will provide an updated forecast as well as an indication of carry forwards expected. This forecast and estimated carry forwards will be used to inform the start point for the 2025-26 Annual Plan.

The graphs included within this agenda have been updated to incorporate the full year forecast. An additional graph presenting the year to date position and the forecast year end position of the ten largest portfolios has been provided (refer Attachment 3).

The Transportation forecast has been prepared on the basis of the current suggested approach in response to the approved NZTA funding, which has yet to be approved by Council and as such has a greater level of uncertainty than other activities.

4.1 Financial/budget considerations

This agenda is informing the Finance Committee of the current and forecast position of the capital programme. Of note, the full year forecast result is indicating an overspend against budget of \$6.4m. This is largely due to unbudgeted expenditure for property purchases and Kepa Road emergency works.

From a financial management perspective, the forecast capital programme appears to be overly optimistic. Historical trends imply that carry forwards are likely to increase as the year progresses. For this reason, it is likely management will need to make adjustments to this forecast to inform financial and treasury management.

5 Significance and engagement / Te Hira me te Arawhiti

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

6 Attachments / Ngā Tāpiritanga

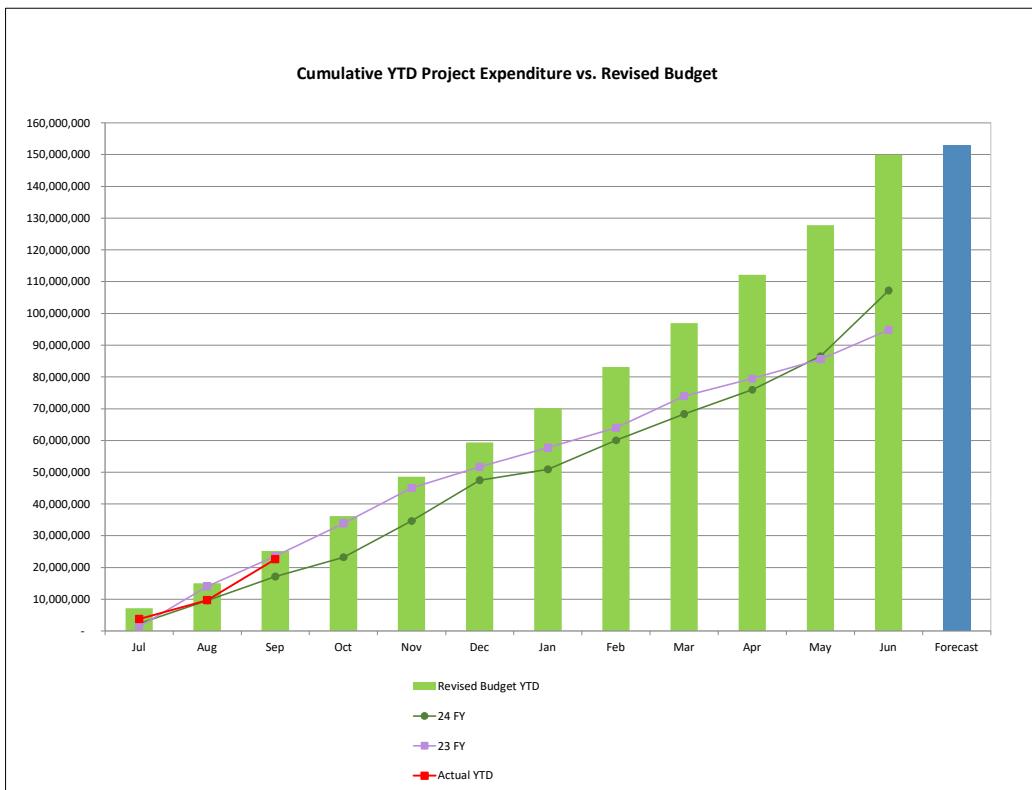
Attachment 1 – Capital Projects Graphs as at 30 September 2024

Attachment 2 – Capital Report by Portfolio as at 30 September 2024

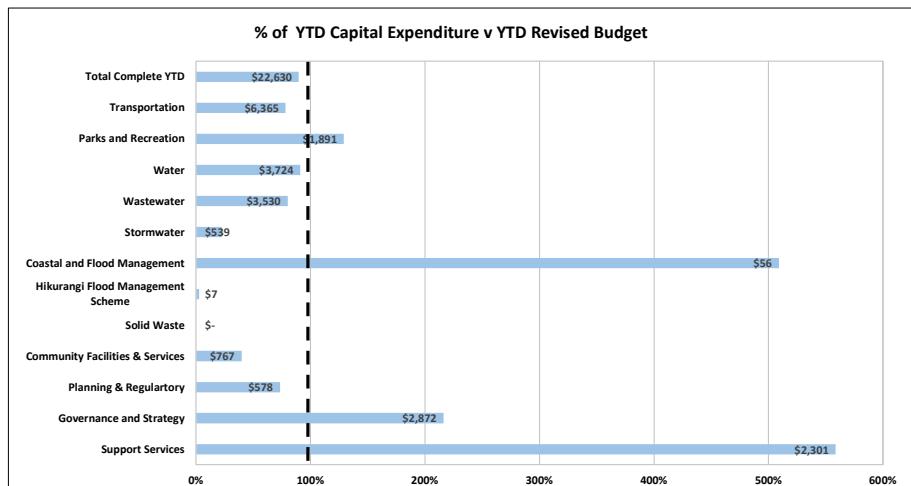
Attachment 3 – Capital Graph by Portfolio as at 30 September 2024

Attachment 4 – Capital Report by Expenditure Category as at 30 September 2024

Attachment 5 – Capital Graphs by Expenditure Type as at 30 September 2024


CAPITAL PROJECTS GRAPHS AS AT 30 SEPTEMBER 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. This forecast is updated periodically throughout the year.



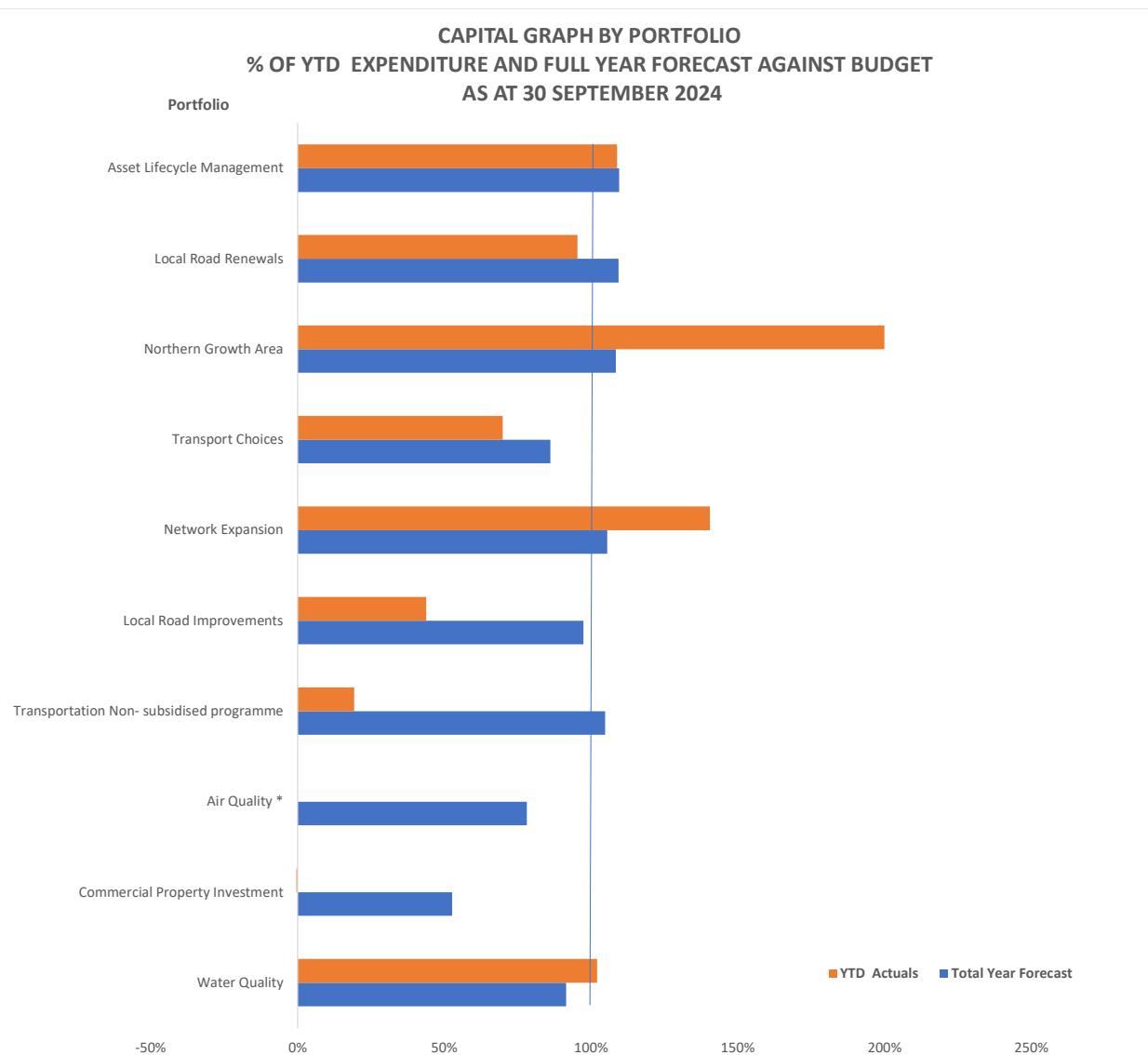
The above graph shows what percentage of the phased budgeted capital programme has been achieved year to date. This can be useful in determining a snapshot view of the year to date progress as well as to highlight timing differences between the actual spend and timing of the phased budget.

CAPITAL REPORT BY PORTFOLIO

AS AT 30 SEPTEMBER 2024

Portfolio	YTD Actuals \$000's	YTD Budget \$000's	YTD Variance \$000's	Annual Forecast \$000's	Annual Budget \$000's	Annual Variance \$000's	Portfolio Description
Asset Lifecycle Management	4,818	4,427	(392)	36,377	33,213	(3,164)	Replacement of existing assets.
Local Road Renewals	2,688	2,823	134	30,367	27,795	(2,573)	NZTA subsidised renewals on existing roads.
Northern Growth Area	250	125	(125)	11,921	11,002	(919)	Works to enable growth to the north of Whangarei City.
Transport Choices	1,639	2,350	711	8,608	10,001	1,393	Government funded initiatives to encourage alternative travel to private vehicles.
Network Expansion	2,151	1,532	(619)	9,963	9,452	(511)	Works to that expand existing networks including Wastewater, Water, Stormwater and CCTV .
Local Road Improvements	1,195	2,729	1,534	7,754	7,970	216	NZTA subsidised improvements to existing roads.
Transportation Non- subsidised programme	215	1,117	902	7,091	6,772	(319)	Improvements to the Roading network and associated facilities fully funded by WDC.
Air Quality	1,470	0	(1,470)	4,970	6,364	1,394	Initiatives contributing to the improvement of air quality.
Commercial Property Investment	(13)	2,722	2,735	2,921	5,559	2,638	Investment and development of the commercial property portfolio.
Water Quality	1,216	1,192	(24)	5,058	5,533	475	Growth and improvements designed to improve water quality.
Catchment Management	105	1,385	1,280	5,394	5,481	87	Improvements to the management of water flows predominantly stormwater and flooding.
Digital Strategy	1,876	1,280	(596)	4,703	4,752	49	Development and maintenance of digital tools to enable efficient council operation.
Walking and Cycling Improvements	316	246	(70)	912	1,954	1,043	NZTA funded improvements to walking and cycling facilities.
Active Recreation and Sport	536	135	(401)	2,184	1,920	(264)	Implementation of the Active Recreation and Sports Strategy including facilities to encourage sports and recreation predominantly sports parks
Open Space Strategy	573	510	(63)	1,930	1,795	(136)	Provision and improvement of open spaces for recreation.
Blue/Green Network Strategy	216	501	285	1,824	1,990	166	Implementation of the Blue Green Network Strategy including development of ecological and recreational corridors and managing flooding risks and future climate change.
Better Off Funding	226	1,131	904	1,642	1,733	92	Government funded initiatives to build community resilience.
Civil Defence & Emergency Management	0	376	376	1,584	1,584	0	Equipment for civil defence.
Public Conveniences	0	100	100	1,029	1,029	0	Public conveniences renewals and development.
Community Placemaking	44	144	100	749	816	67	Funding to enable Communities to identify and prioritise assets for their communities.
Housing Strategy	102	80	(22)	800	800	0	Implementation of the Housing Strategy including provision of new Pensioner Housing.
Cyclone Gabrielle	17	0	(17)	673	601	(72)	Recovery projects resulting from Cyclone Gabrielle.
City Centre Strategy	111	100	(11)	111	570	459	Implementation of the CBD Masterplan including development of the Central Business District
Sustainability	0	103	103	307	412	104	Initiatives that contribute to a sustainable district.

Portfolio	YTD Actuals \$000's	YTD Budget \$000's	YTD Variance \$000's	Annual Forecast \$000's	Annual Budget \$000's	Annual Variance \$000's	Portfolio Description
Pohe Island Masterplan	(1)	0	1	194	195	1	Implementation of the Pohe Island Masterplan
Transportation Investment Management	0	44	44	172	175	3	NZTA subsidised investment in strategies to manage transportation.
Knowledge Hub	61	26	(35)	214	103	(111)	Development of the Knowledge Hub Precinct Plan including the Forum North building and surrounding area.
Marine Strategy	0	0	0	278	96	(182)	Development of strategy around provision of marine recreation facilities
Cemetery Strategy	0	15	15	69	84	15	Implementation of the Cemetery Strategy
Arts Culture and Heritage Strategy	12	5	(7)	61	54	(7)	Initiatives to implement the Arts Culture and Heritage Strategy to integrate arts culture and heritage to Council facilities.
Public Transport Services	3	0	(3)	55	51	(3)	NZTA funded improvements to non private vehicle transportation.
Indoor and Outdoor Courts Strategy	0	8	8	25	33	8	Implementation of the Indoor and Outdoor Courts Strategy including development of hard courts for recreation.
Waste Minimisation Strategy	0	0	0	28	28	0	Initiatives to minimise waste.
Total	19,828	25,204	5,376	149,970	149,917	(53)	
Council Approved Unbudgeted Expenditure	2,802	0	(2,802)	6,302	0	(6,302)	Unbudgeted expenditure approved by Council outside of the LTP
Grand Total	22,630	25,204	2,574	156,271	149,917	(6,355)	



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

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

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

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

The portfolio's have been ordered by value, from largest to smallest, and represents the 10 portfolios with the largest budgets in the current financial year. These 10 portfolios account for 82.5% of the total annual projects budget.

*As this graph represents YTD performance against YTD budget, in the event of YTD spend without a corresponding YTD budget no comparison is reflected.

**CAPITAL REPORT BY EXPENDITURE CATEGORY
AS AT 30 SEPTEMBER 2024**

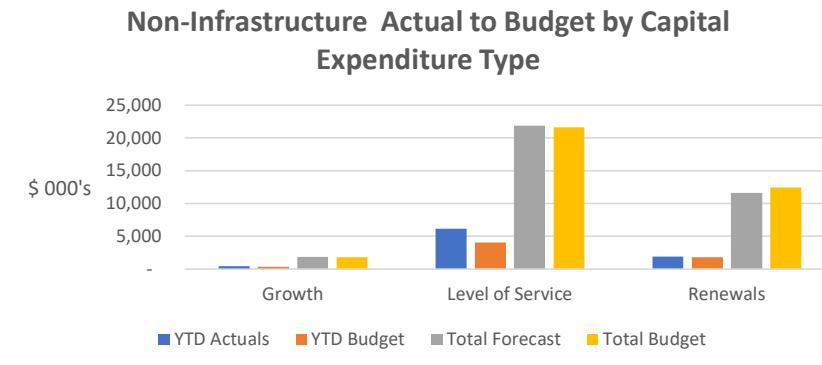
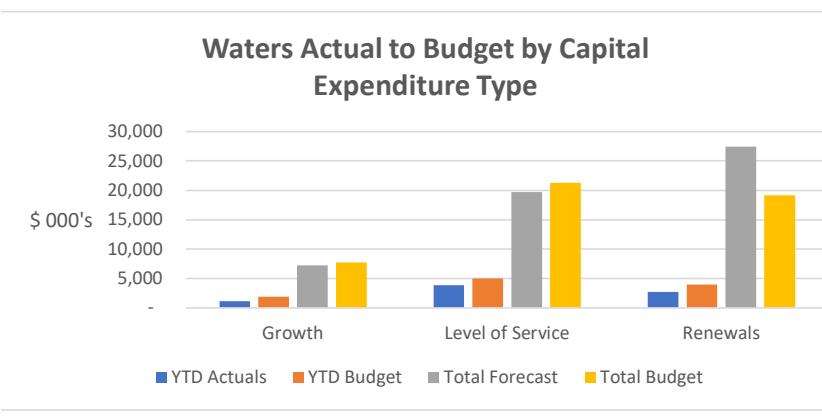
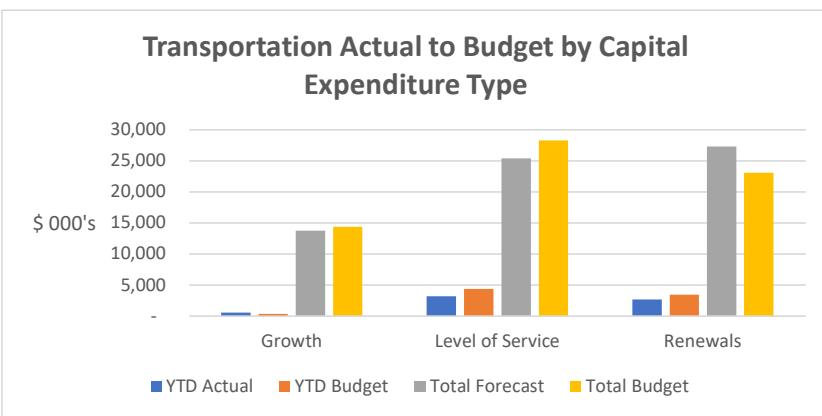
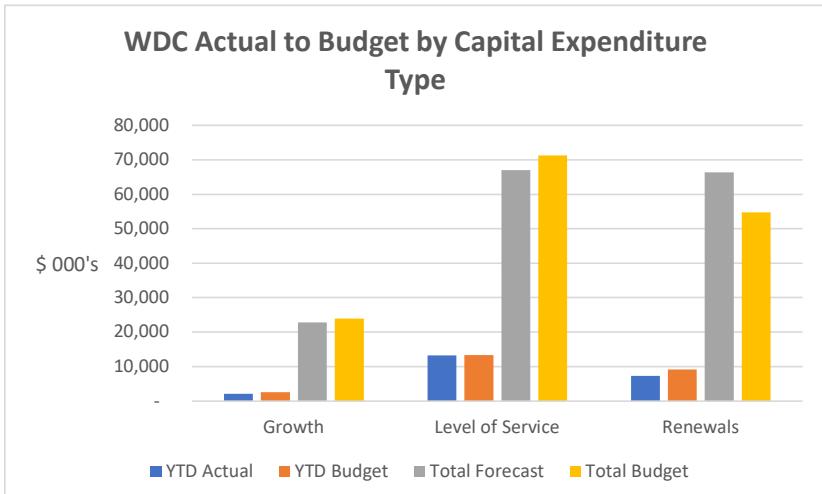
	YTD Actuals 000's	YTD Budget 000's	YTD Variance 000's	Total Forecast 000's	Total Budget 000's	Underspend/ (Overspend) 000's
WHANGAREI DISTRICT COUNCIL WIDE						
Growth	2,122	2,605	483	22,883	23,902	1,019
Level of Service	13,200	13,396	196	67,025	71,247	4,222
Renewals	7,304	9,203	1,898	66,363	54,768	(11,595)
Grand Total	22,626	25,204	2,578	156,271	149,916	(6,354)

Breakdown by Expenditure Category

	Actuals 000's	Budget 000's	Variance 000's	Total Forecast 000's	Total Budget 000's	Underspend/ (Overspend) 000's
Growth						
Transport	557	353	(204)	13,780	14,370	590
Parks and Recreation	321	273	(48)	1,124	1,094	-30
Water	1,012	1,231	218	5,071	5,045	-26
Wastewater	121	419	298	1,363	1,696	333
Stormwater	17	245	228	844	980	136
Coastal & Flood Management	0	0	0	-	-	-
Hikurangi Flood Management Scheme	0	0	0	-	-	-
Solid Waste	0	0	0	-	-	-
Community Facilities and Services	1	1	0	4	5	0
Planning and Regulatory	0	0	0	-	-	-
Governance and Strategy	10	25	15	190	205	15
Support Services	83	59	(24)	507	508	1
	2,122	2,605	483	22,883	23,902	1,019
Level Of Service						
Transport	3,169	4,355	1,186	25,419	28,291	2,873
Parks and Recreation	1,150	1,183	33	5,688	6,059	370
Water	2,011	1,399	(612)	7,588	6,512	(1,075)
Wastewater	1,644	1,982	338	6,320	8,052	1,732
Stormwater	219	1,628	1,409	5,830	6,741	911
Coastal & Flood Management	54	1	(53)	484	249	(235)
Hikurangi Flood Management Scheme	0	23	23	70	93	23
Solid Waste	0	0	0	0	0	0
Community Facilities and Services	527	1,527	1,000	6,975	7,623	648
Planning and Regulatory	0	0	0	0	0.0	0
Governance and Strategy	2,852	1,100	(1,752)	5,670	4,735	(935)
Support Services	1,576	198	(1,378)	2,981	2,891	(91)
	13,200	13,396	196	67,025	71,247	4,222
Renewals						
Transport	2,636	3,426	790	27,318	23,106	(4,212)
Parks and Recreation	420	10	(410)	3,069	2,615	(454)
Water	701	1,464	763	8,648	8,487	(161)
Wastewater	1,766	2,012	246	16,378	8,634	(7,744)
Stormwater	304	515	212	2,400	2,061	(339)
Coastal & Flood Management	2	10	7	1,613	1,621	7
Hikurangi Flood Management Scheme	7	223	216	677	893	216
Solid Waste	0	0	0	28	28	(0)
Community Facilities and Services	239	395	156	2,396	2,438	42
Planning and Regulatory	578	787	210	1,367	1,865	498
Governance and Strategy	10	205	194	267	937	671
Support Services	642	156	(486)	2,202	2,082	(120)
	7,304	9,203	1,898	66,363	54,768	(11,595)

Breakdown by Activity						
	Actuals 000's	Budget 000's	Variance 000's	Forecast 000's	Budget 000's	Underspend/ (Overspend) 000's
Transportation						
Growth	557	353	(204)	13,780	14,370	590
Level of Service	3,169	4,355	1,186	25,419	28,291	2,873
Renewals	2,636	3,426	790	27,318	23,106	(4,212)
Transportation Total	6,362	8,133	1,772	66,517	65,767	(750)
Parks and Recreation						
Growth	321	273	(48)	1,124	1,094	(30)
Level of Service	1,150	1,183	33	5,688	6,059	370
Renewals	420	10	(410)	3,069	2,615	(454)
Parks and Recreation Total	1,891	1,466	(425)	9,881	9,768	(113)
Water Services						
Growth	1,012	1,231	218	5,071	5,045	(26)
Level of Service	2,011	1,399	(612)	7,588	6,512	(1,075)
Renewals	701	1,464	763	8,648	8,487	(161)
Water Services Total	3,724	4,094	370	21,307	20,045	(1,262)
Wastewater						
Growth	121	419	298	1,363	1,696	333
Level of Service	1,644	1,982	338	6,320	8,052	1,732
Renewals	1,766	2,012	246	16,378	8,634	(7,744)
Wastewater Total	3,530	4,413	883	24,060	18,382	(5,679)
Stormwater						
Growth	17	245	228	844	980	136
Level of Service	219	1,628	1,409	5,830	6,741	911
Renewals	304	515	212	2,400	2,061	(339)
Stormwater Total	539	2,388	1,849	9,074	9,782	708
Coastal and Flood Management						
Growth	0	0	0	0	0	0
Level of Service	54	1	(53)	484	249	(235)
Renewals	2	10	7	1,613	1,621	7
Coastal and Flood Management Total	56	11	(45)	2,098	1,870	(227)
Hikurangi Flood Management Scheme						
Growth	0	0	0	0	0	0
Level of Service	0	23	23	70	93	23
Renewals	7	223	216	677	893	216
Hikurangi Flood Management Scheme Total	7	247	240	747	987	240
Solid Waste						
Growth	0	0	0	0	0	0
Level of Service	0	0	0	0	0	0
Renewals	0	0	0	28	28	(0)
Solid Waste Total	0	0	0	28	28	(0)
Community Services & Facilities						
Growth	1	1	0	4	5	0
Level of Service	527	1,527	1,000	6,975	7,623	648
Renewals	239	395	156	2,396	2,438	42
Community Services & Facilities Total	767	1,923	1,156	9,375	10,066	691
Planning & Regulatory						
Growth	0	0	0	0	0	0
Level of Service	0	0	0	0	0	0
Renewals	578	787	210	1,367	1,865	498
Planning & Regulatory Total	578	787	210	1,367	1,865	498
Strategy						
Growth	10	25	15	190	205	15
Level of Service	2,852	1,100	(1,752)	5,670	4,735	(935)
Renewals	10	205	194	267	937	671
Strategy Total	2,872	1,329	(1,543)	6,126	5,877	(250)
Support Services						
Growth	83	59	(24)	507	508	1
Level of Service	1,576	198	(1,378)	2,981	2,891	(91)
Renewals	642	156	(486)	2,202	2,082	(120)
Support Services Total	2,301	412	(1,889)	5,690	5,481	(210)

**CAPITAL GRAPHS BY EXPENDITURE TYPE
AS AT 30 SEPTEMBER 2024**



4.3 Operations Report – Corporate Group – November 2024

Meeting: Finance Committee

Date of meeting: 6 November 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 November 2024 which contains statistics up to 30 September 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 30 September 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 – November 2024
(statistics to 30 September 2024)

Operations Report Corporate Group

November 2024
(statistics to 30 September 2024)

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2..... Information Communications Technology (ICT)	4
3..... Finance.....	8
4..... Revenue	10
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6..... Communications	16
Appendix 1 - Social media (top performing posts)	20

1. Management Update

This report contains statistics up to 30 September 2024 and other narrative is provided as a general update.

1.1 Procurement Reporting – Contracts Approved Under Delegated Authority

ICT Department

- Contract 1073 / Microsoft Licensing / \$1.96m over 3 years.

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:

- working on the 2023/24 Audit and Annual Report
- initial work on the 2025/26 Annual Plan
- implementation phase of several ICT projects
- tri-annual District rating revaluation
- preparation of information for the review of rating policy
- contributing to work on the Water Services Delivery Plan
- working with ratepayers to minimise rates arrears, and
- managing ongoing operational cost pressures.

1.3 Civic Precinct Landscaping

This project is nearing completion and remains on budget, with the blessing and opening scheduled for November 14. The completed areas are already being used for gatherings and events, ranging from relaxing and eating lunch on the new stage, the Youth Orchestra practising outdoors, impromptu musical performances, to a group assembling for a protest against changes to Central Government's support for the disabled. As well as receiving very positive feedback from our community on the amenity provided, it is pleasing to see the area being used in the various ways that were envisaged during design.



Part of the paving design along Lovers Lane is a meandering path (formed by darker blocks) as shown in this image. This design element emerged from the Cultural Impact Assessment that was prepared in the initial stages of the project.

The area where Te Iwitahi sits was part of a fertile area used for growing kai, supporting numerous pa sites in the immediate area. The 'walking pathway' linking this area to Kauika pā was originally called 'Te Ara Hikoi ki Kauika'.

The random paving pattern is a direct reference to the original use of this area – an organic and meandering path within the constraints of the flat paved area between two buildings. Agreement was reached with the Roopu Kaumatua we worked with on the Civic Centre project that instead of renaming Lovers Lane, both names would be used to reference this important pathway in the future.

2. Information Communications Technology (ICT)

2.1 Current Priorities and Challenges

Our current priorities are the finalisation of the Infrastructure as a Service contract, and the completion of our Microsoft Licensing led by the Department of Internal Affairs.

All four Northland Councils have been working collaboratively on the NTA disestablishment with our Information Management teams now focusing on data retention and disposal activities.

2.2 Operational Activities

Community Development's new Grants and Funding application SmartyGrants is now live:

<https://wdc.smartygrants.com.au/>

We have soft launched our HRIS – Training and Development module in TechnologyOne with our People and Capability team.

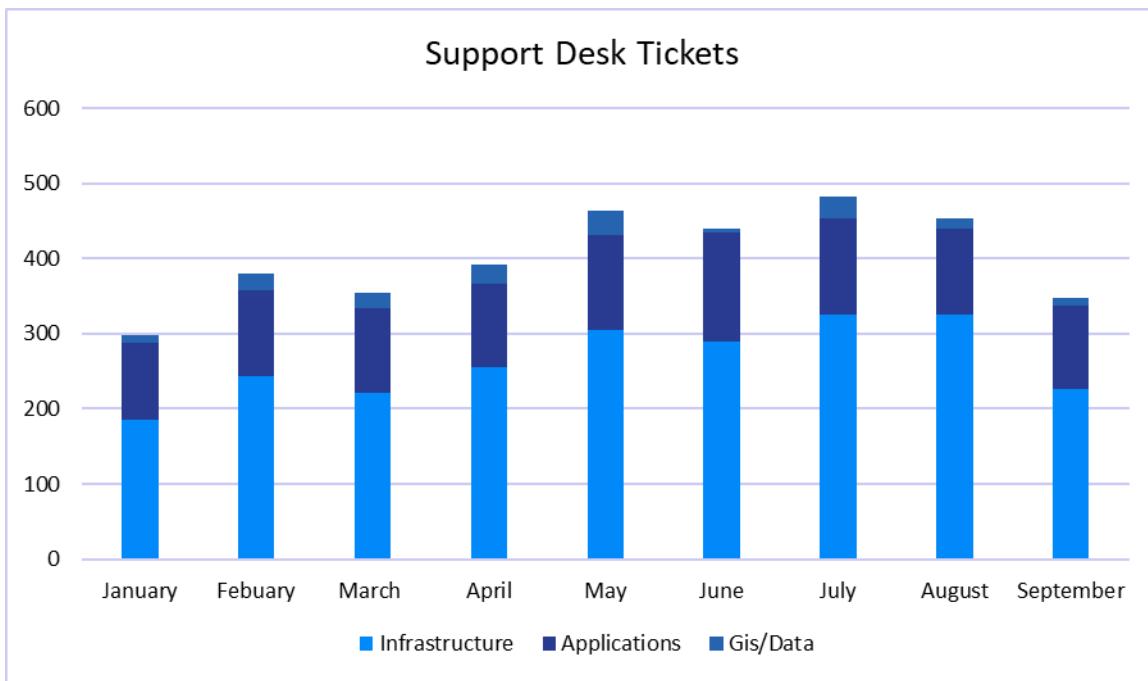
Procurement

The Department of Internal Affairs has negotiated an All of Government (AOG) procurement with Microsoft to enable the best outcome for all agencies. The negotiated agreement is a new contract with a 3 year initial term valued at \$1.96m. The agreement is constructed to provide maximum value for agencies using Microsoft systems and software and allows for flexibility within the contract when required. Given that this was a new contract, it provided the ICT department an opportunity to review all Microsoft licensing to find savings to offset the expected increases in our licensing. This work resulted in a \$82k saving p.a. (\$246k saving over the 3 year term) that offset the licensing increases we would be exposed to if we maintained our current contract arrangements with Microsoft.

ICT End User Support

Business as usual support

The number of tickets this month decreased by 24%. This is in line with the trends that we observe at this time of year but is also representative of the ICT team having time to work more proactively rather than reactively. This includes more visible presence connecting with Council staff in Te Iwitahi and completing site visits to our remote locations such as i-sites and Claphams Clocks.



1 new staff member joined Council during September and ICT provided induction and co-ordinated training as needed.

ICT Systems Engineering

Managed Events/P1 Incidents for the month

Our WiFi network at Te Iwitahi had two minor failures during September. The first issue occurred afterhours with minor impact and was resolved quickly, and the second failure intermittently affected a small number of users requiring ICT to resolve on a one on one basis.

Availability Management

All systems at our Datacentre remained operational.

Business as usual

For the month of September, our focus was on preparing for our Windows 11 migration and finalising the upgrade of security systems.

Information Management

Business as Usual

- Remainder of old licence files (51s) have been migrated and work is starting back on digitising Building consent files.
- The Transportation function/activity libraries in Kete have been updated. Work ongoing through October to migrate the information from NTA SharePoint to Kete. Sharegate is being tested to help with this.
- Procurement plan for storage facilities completed. Both TIMG and Iron Mountain are developing new contracts to come into effect in November when both expire.
- Information Asset Register development plan completed. Initial scoping and investigation work has commenced and will continue through October.
- Spreadsheet of cemetery files has been sent to Desktop Imaging for a digitisation quote.
- Disaster Recovery plan has been published.
- Emergency Management workspace has been updated and handed over to business owner to shift outstanding documents to correct locations.

- Catalogue of iWorkplace tools and benefits / risks applied to each has been completed and circulated. Further work on understanding best options across each tool will continue through October.
- Analysis of remaining work outstanding on Teams wizard project has been completed. Processes have been documented to allow manual creation of project sites and internal collaboration sites.

ICT Projects

Community Development's new Grants and Funding application SmartyGrants is now live: <https://wdc.smartygrants.com.au/> and we have soft launched our HRIS – Training and Development module in TechnologyOne with our People and Capability team.

 LEGEND: NOT STARTED ON TRACK GOING OFF TRACK OFF TRACK			
Project Name	Phase	On Schedule	On Budget
HRIS – Training & Development	Execution		
	<ul style="list-style-type: none"> • Go Live - Soft Launch completed. Project is now in Early Life Support phase • Comms and training to SLT, OLT and All Staff will commence 		
Health & Safety – Phase 2	Initiation		
	<ul style="list-style-type: none"> • The SoW for Phase 2 has been signed off and a kick off session has taken place • Parties (Contractor Management) has now been migrated from TechOne Ci to CiA <ul style="list-style-type: none"> - This enables contractor visibility, expiry notifications and dashboards for a comprehensive view of contractors, including their open purchase orders and contracts 		
PLM (Project LifeCycle Management)	Execution		
	<ul style="list-style-type: none"> • System testing is ongoing to fine-tune requirements • PLM Construction – UAT testing planned 		
IaaS Contract	Execution		
	<ul style="list-style-type: none"> • Negotiations between ICT staff and NorthCloud are complete • Final IaaS contract has been reviewed and approved by ICT and Legal team • IaaS contract is now with CE for review and final approval 		
Digital Transformation	Execution		
	<ul style="list-style-type: none"> • Finance & Strategic Teams – Teams sites have been actioned. Training and support to be provided to utilise tools and set-up their Planner boards effectively • ICT minor works under action • ICT spatial and customer experience – complete 		
Grants & Funding App	Execution		
	<ul style="list-style-type: none"> • SmartyGrants is now live and in Early Life Support phase • Project to be handed over to BAU on 17th October 		
TechOne – NA (Names and Addresses)	Planning		
	<ul style="list-style-type: none"> • Concept paper and Business Case is being reviewed by the Architects • Initial data analytical scripts have been provided by TechOne to identify data inaccuracies This will help us get a gauge on the volume and type of errors that we might encounter • Change and Communication plan will be compiled and then reviewed by the team 		

TechOne – DXP	Planning		
<ul style="list-style-type: none">• A Configuration Design workshop was conducted on the 10th October• Key Business Users (KBU's) to review and agree on configuration system design			
TechOne – Ci to CiA Transition	Planning		
<ul style="list-style-type: none">• Statement of Work (SOW) has been signed and approved by SLT• Business case to be completed• Change and Communication Planning has begun			

3. Finance

3.1 Current Priorities and Challenges

Key priorities this month include:

- Month end financial reports
- Supporting the business with forecasting including multi-year forecasting for capital budgets
- Preparation and audit of the 2024 Annual Report
- Working through the financial impacts of confirmed NZTA subsidy funding with the Transportation team
- Planning for the preparation of the 2025-26 Annual Plan budgets.

Key challenges this month include:

- Addressing audit queries in a timely manner while continuing with business as usual tasks
- Continuing work on the impacts, processes and reporting changes concerned with multi-year forecasting.

3.2 Operational Activities

2024-25 Financial Year

A financial report for the three months ending 30 September 2024 has been provided to the Finance Committee. This report compares year to date actuals against the phased budget, as well as a full year forecast undertaken by the business. Various items within the forecast are draft only and subject to change as more information becomes available.

These include:

- Year to date depreciation expense being subject to change as we finalise the June 2024 revaluations
- Roading programme and associated subsidies.

The full year forecast is showing an unfavourable variance against budget. This will continue to be monitored and updated as we progress through the year. Refer to the Financial Report for further information on key variances.

2025-26 Annual Plan

The Steering Group and SLT have endorsed the approach and key forecasting assumptions for the preparation of Budget packs. Key considerations include inflation, depreciation, interest expense, external funding and carry forwards. The full year forecast for the current year indicates operating budget pressures. Risks associated with operating within the financial constraints of year two of the LTP will be considered throughout the development of the Annual Plan.

The Finance team is currently preparing the Budget packs with the intention of distributing these to the business late October, facilitating the preparation of a draft initial budget. The recently announced organisational restructure will add considerable complexity to this process as the mapping of many functions/departments to LTP Activities will be changing.

2023-24 Annual Report and Audit

This month has been particularly busy with the preparation of the Annual Report and final audit currently underway. Deloitte audit staff have been onsite working with staff as they advance the audit process. The audit is progressing well with no significant areas of concern raised to date.

The Annual Report is scheduled for adoption on 28 November 2024, in accordance with the extended legislative deadline due to delays in the Long-Term Plan. A briefing will be arranged with Elected Members to present the 2024 results, covering both financial performance and the statement of service performance.

Multi Year Forecasting

The business has undertaken the first round of forecasting using the new multi-year forecasting approach. Continued support and training will be provided as we continue to become more familiar with this approach.

A Council workshop is expected to be scheduled to consider potential changes to delegations as we explore new processes and procedures to provide more flexibility for management to deliver the capital programme. This will require diligent efforts to balance the business's desire for more flexibility with the need to maintain strong financial controls. Even with the new multi-year view of capital expenditure forecasting, the Council must still adhere to the statutory process of setting annual budgets and reporting against them.

4. Revenue

4.1 Current Priorities and Challenges

Priorities:

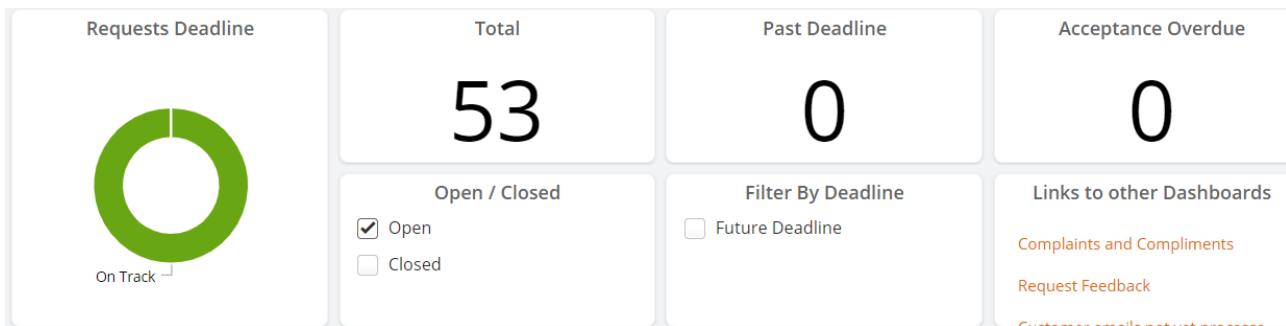
- 2023-24 Annual Report and audit
- Rates review
- 2024 General revaluation

Challenges:

- Debt collection

4.2 Request System Dashboard:

At 1 October 2024



There were 630 online customer service requests received in September 2024 which, although less than August, is 29% higher than September last year. The 53 unresolved requests are: 11 from October, 26 from September, 10 from August and 7 from July.

Over the last year on average 82% of the requests were resolved within 2 days, with 85% in September being resolved within 2 days. On the other side of the coin, we average 4% requests taking more than 20 days. These are primarily queries on rating valuations requiring inspections by our valuers. Valuation queries are required to be resolved by 30 June.

4.3 Operational Activities

Projects

In September the focus was:

- 2023-24 Annual Report and audit: the team provides the information as requested
- Rates review
- 2024 General revaluation: the valuers will submit the general valuation to the Office of the Valuer General on 25 October and their feedback will be provided in the first week of November. We will do some tests on data integration and notice generation during October.

Operations

Water rates billing is tracking slightly below last year and is less than budgeted. Consumption is lower than anticipated.

The land rates team has been assisting the valuers, by providing information to help analyse sales and respond to any other requests.

Collections

At 30 September 2024, total land rates due are \$5.2 million including prior years' arrears of \$3.3 million (\$1.6 million Māori freehold land). Prior years' arrears decreased by \$0.2 million from August. The ANZ paid most of the mortgagee demands after verifying that no payment or payment arrangement had been made since the demand was made in July.

Current year land rates due are \$2.0 million including the \$238,000 penalties on prior years' arrears added in September. So, while the current year rates due reduced by \$1.0 million during the month, payments totalled \$1.2 million.

The collections team is proactively contacting debtors via email, telephone and text with positive results: either payment in full, or a payment arrangement.

5. Business Support

5.1 Current Priorities and Challenges

Current priorities include:

- Progressing procurement process for the security contract.
- Review of CCTV across Council sites.
- Reviewing lease agreements for potential tenants at Te Iwitahi.
- Completing landscaping projects.

Current challenges include:

- Overseeing final defect remediation at Te Iwitahi in collaboration with project partners.
- Coordinating with contractors to ensure compliance with Health and Safety standards and managing work schedules to minimise staff disruption.
- Addressing the impacts of departmental restructuring on team dynamics and service delivery.

5.2 Operational Activities

Procurement

Internal

- Providing general advice and support to staff involved in procurement-related projects.
- Civil Defence training days (Welfare function and Response Manager)
- Participating in the Windows 11 Rollout test group.

Strategic

- Organising the Local Government Strategic Procurement Group Conference in Whangārei for October, which will be hosted by Council staff.

Major work streams in procurement in September have included:

Service/Good Being Procured	Detail	Procurement Commencement Date	Business Owner	Date Advertised on GETS	Expected End Date
After Hours Call Services	Provision of telephone answering services after core business hours	August 2023	Customer Services	April 2024	July 2024
Security and Related Services	Security services including cash in transit, guard services and alarm monitoring	To be determined	Business Support	To be determined	To be determined
Forum North Concourse roof repairs	Repairs to concourse roof to prevent further damage from water ingress	To be determined	Venues and Events	To be determined	To be determined

Service/Good Being Procured	Detail	Procurement Commencement Date	Business Owner	Date Advertised on GETS	Expected End Date
Knowledge Hub Programme Manager	Source external Programme Manager to assist with project	September 2024	Strategic Planning	27 Sept 2024	To be determined
Library HVAC	To provide heating/cooling solution for Central Library	September 2024	Library	24 Sept 2024	To be determined

Sustainability

We continue to be committed to advancing sustainability initiatives within Council. By prioritising eco-friendly practices, we aim to reduce our environmental footprint with the continued aim of becoming carbon neutral by 2050, while enhancing community well-being. This includes implementing renewable energy projects (Solar/LED Light replacement etc.), promoting waste reduction programs, and supporting sustainable transportation options.

Through collaboration with community members and stakeholders, we are fostering a culture of sustainability that encourages responsible resource management and protects our local ecosystems for future generations. Our ongoing efforts reflect a dedication to creating a more sustainable, resilient community.

Facilities Maintenance

In September, our primary focus centred on urgent maintenance tasks, the management of service requests, and the execution of scheduled maintenance activities.

Key Highlights

1. Urgent Maintenance: We prioritised urgent maintenance requirements to ensure the operational efficiency of our services.
2. Service Requests Management: Our team diligently managed incoming service requests, striving to address them promptly despite challenges.
3. Scheduled Maintenance: We successfully completed several scheduled maintenance tasks, contributing to overall business continuity.

Operational Challenges

During the month, we experienced a temporary reduction in workforce due to several staff members being on leave for illness or bereavement. While this situation presented challenges to our service delivery, our team worked collaboratively to mitigate the impact, ensuring business continuity was maintained.

Despite the challenges faced in September, we are pleased to report that we remain on track with our maintenance objectives and continue to uphold the standard of service delivery expected by our organisation.

Leases and Licences

We have a total of 85 leases in progress, these are either due for rent reviews or renewals. 60 of these are shown in the statistics below and 15 require further investigation due to changes in priority regarding the land or due to tenant changes outside Council control.

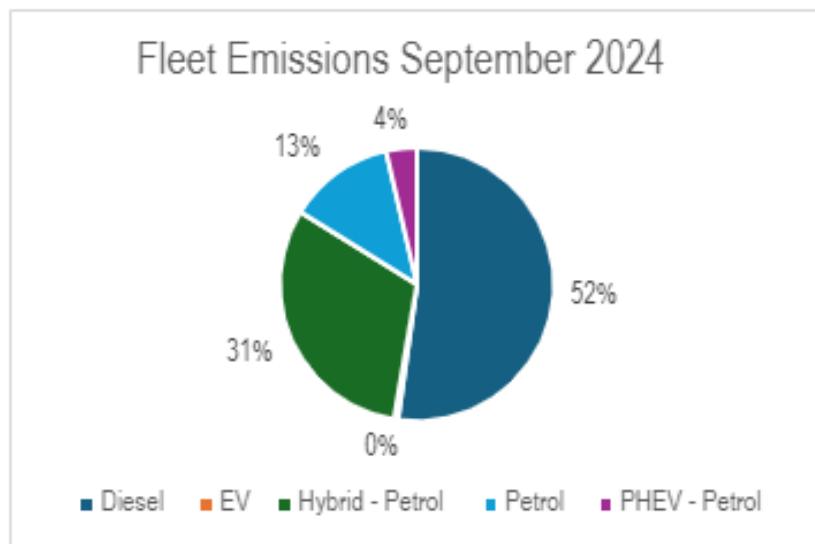
Commercial Leases and Licences

- Processing 11 new leases and licences
- Awaiting an update on the surrender of 3 leases, 2 are coupled with a new lease
- Managing 16 rent reviews/renewals, with 2 in arbitration
- Overseeing 1 rent review/assignment
- Conducting 4 rent reviews
- Processing 1 variation and 1 renewal with variation.

Community and Infrastructure Leases

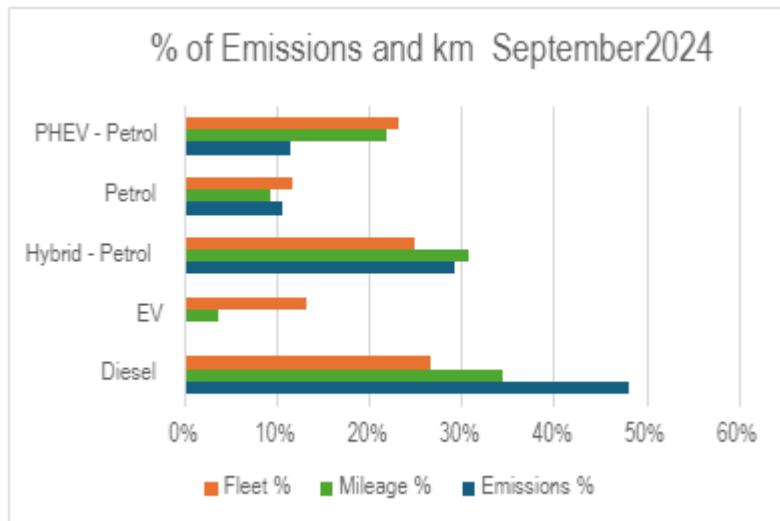
- Processing 16 new leases and licences
- Waiting for update on 2 variations
- Conducting 3 rent reviews
- Terminations 2.

Fleet



In September 2024, the total fleet emissions amounted to 11,767.79 kg of CO₂ equivalents (CO₂e). Diesel vehicles contributed the highest proportion, accounting for 52% of the total emissions. Emissions in September 2024 were down from August by 1,278.58 kg of CO₂ equivalents, or roughly 10%.

The chart below illustrates the percentage of emissions and kilometres travelled by energy type.



Our current fleet comprises 58 vehicles in total:

- 14 Plug in Hybrids (PHEV) - Petrol 25%
- 5 Petrol 95 9%
- 15 Hybrids – Petrol 25%
- 8 Electric 14%
- 16 Diesel 27%

6. Communications

6.1 Current priorities and challenges

The team has supported the Alcohol Bylaw public consultation process and the busy rush of Spring events, including Silver Festival, Fringe and Maritime Festival.

An increased number of visits from Ministers of Parliament, including a media stand up and announcement from Transpower, involved collaboration from the communications team and Mayoral support team.

6.2 Operational activities

Media coverage

- Should Armourguard have been reappointed by Council?
- Whangarei not affected by issues behind Beam e-scooters
- 55 home Kainga Ora development on Tikipunga Tavern site causes debate
- 31 dogs snatched from Whangarei Property (Council was not involved but received questions)
- Fast-track bid by Northport sparks debate
- New residents opting to stay in welcoming Whangarei
- Cruise ships set to visit Whangarei this summer
- Four-lane express way promises \$1.2b boost to GDP
- Principal questions Council on provisions for footpath from Kainga Ora project on State Highway One
- Investigation into downed Northland power pylon, “goodwill payment”
- Solar farm for Ruakaka major boost for regional resilience
- Fringe Festival returns
- Maritime Festival returns
- Road sign spellings cause comment

Communications and engagement projects

A summary of campaigns of note include:

Campaign	Comment
Rally 2024	Design of promotional material
Dog Bylaw Review	Design of new maps plus communications support
Alcohol Bylaw Review	Communications support to run engagement campaign
Christmas Festival 2024	Design of promotional material and marketing
District Visitor Guide	Redesign and proof-reading
Senior Citizen's Christmas Concert	Design and printing
Play Week 2024	Design and promotion
Regional climate resilience	Comms support for Climate Adaptation Te Taitokerau joint regional working group, including website content and resilience stories and Council programmes of work
Coastal Protection Works Policy	Planning with NRC and FNDC for a series of 'Coastal Conversations' over summer, to build strong networks and

Campaign	Comment
	community awareness of erosion control techniques, council processes and adaptation programmes
Elections 2025	Comms support and planning for Elections 2025 and the Māori Wards election process, noting Council is simply promoting participation in the process and remains neutral in terms of all candidates.
Airport Location Study Project	We have developed an Airport Panui which is being circulated to the community. This provides a hard copy update on the project for people who do not access the internet and includes information from council's website.
Waterfront to City Centre Connection - Design phase starting	Engagement is underway with Advisory Groups and business along John Street.

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:

- Newest section of Kamo Shared Path
- Whangarei Maritime Festival video and promotion
- Northland energy resilience
- Light the City at Putahi Park
- Play Week podcast
- Future Development Strategy wrap up
- Savour Northland promo video
- Keep New Zealand Beautiful clean up week shout outs
- Civil engineering and planning sponsorships open for applications
- Fringe festival promotion
- Art on boxes – call for artists
- Kiwi Art Trail is coming
- Te Wiki o te Reo activity, including podcast and library events
- Silver Festival promotion
- Whananaki North footbridge reel (Love it here)
- Tikipunga cat burglar ‘borrowing’ shoes (Love it here)
- Mt Parihaka (Love it here)
- Air NZ sweetstakes in Whangarei (Love it here)
- Bioluminescence at Pataua North (Love it here)
- Bream Head Scenic Reserve (Love it here)
- 13-year-old's teen-friendly guide to Whangarei (Love it here)
- 5 clocks to discover at Claphams National Clock Museum (Love it here)
- Waterfall therapy reel (Love it here)

Social media

We saw relatively stable reach and engagement on social media in September. As we move to a digital-first approach in our public communication we are publishing increasingly informative and

effective social media-friendly collateral. However the 2024 NZ On Air “Where are the audiences?” report shows its first ever reduction in social media’s overall daily reach, suggesting that the decades-long audience transition away from traditional media has reached its peak.

Top 3 highest reaching posts in September 2024 - refer to Appendix 1 for screenshots

Topic	Reach & engagement notes
Detour for Russell Road near Whakapara	42k reach, 4k engagement. Most engagement from clicking “see more” for full text explanation.
Big-top tent erected for Fringe Festival	28k reach, 2.6k engagement. Overwhelmingly positive and drew 47 shares.
New parking fines to take effect	25k reach, 5k engagement.

Website and digital channels

Digital transformations*

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

Completed digital transformations:

- WhangareiNZ business and tourism email subscription list
- ISite customer feedback form
- Claphams Clocks feedback form
- SmartyGrants installation

Process transformations underway:

- Online LIM application
- Update your dog's details
- Public event feedback form
- New content for Cycling and Shared Paths section of the website

* Updated every three months – next update February 2024.

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

August	September
Search	Search
Rates database	Rates database
Future Development Strategy	Silver Festival (new)
Contact us	What's on (events)
District Plan changes	Contact us
Notable: ePlan (rising), online maps, What's On, AZ Recycling Guide, payment gateway, dog registration (from 2nd to 18th place), Council agendas.	Notable: A-Z Recycling guide, ePlan, District Plan, online maps, rubbish and recycling, cemetery, freedom camping (new), payments gateway, car parks (new).

Appendix 1 - Social media (by top performing posts)



Whangarei District Council

Published by Craig Neilson



- 18 September at 13:55 ·

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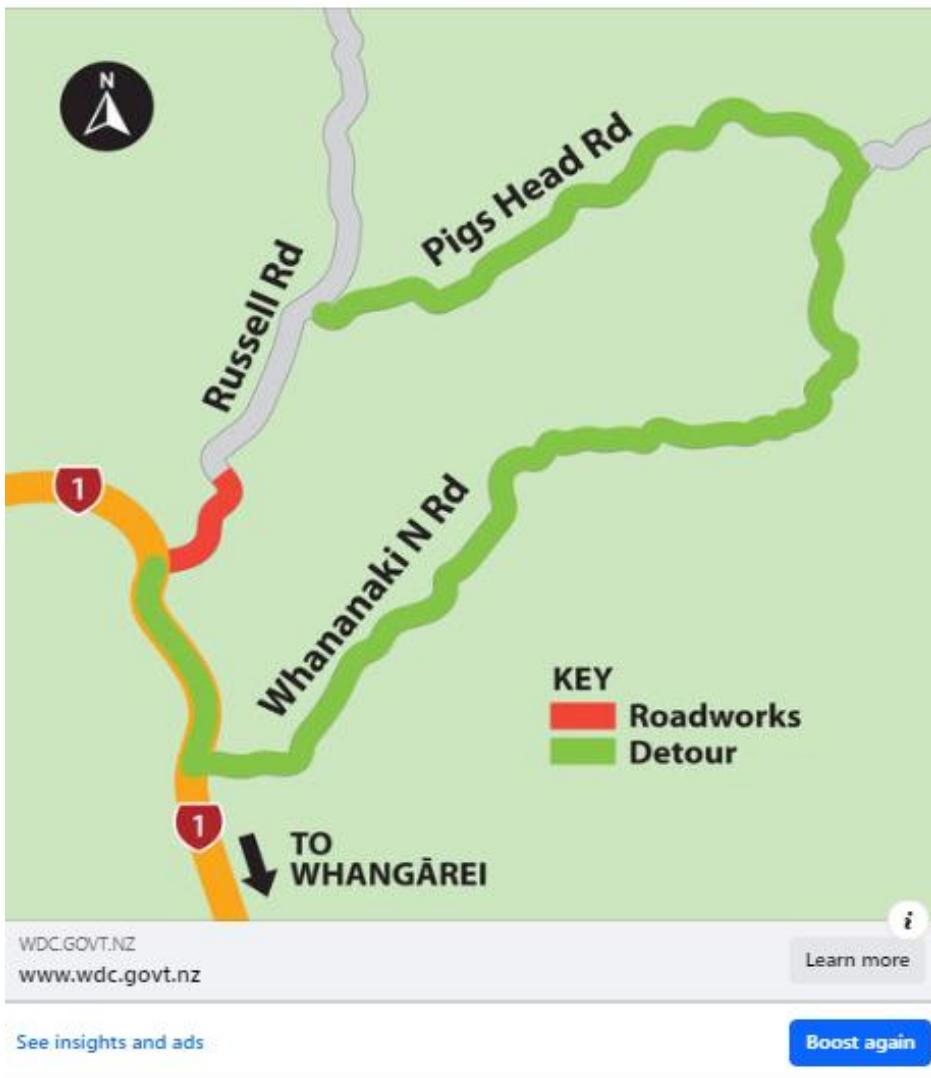
Planned detour: Russell Road near Whakapara

Starting Monday 30 September to last for about 6 weeks.

It will be open during weekends and between 8:00pm and 9:00am (overnight) on weekdays. It will also be open for Labour weekend.

A short section of Russell Road (sometimes called "Old Russell Road") will be closed to all vehicles, and a 20-minute detour will be in place for the duration of the work. The other Russell Road, where the Quarry Gardens are, is not affected.

This road is being rebuilt and repaved, but it is too narrow to do this with a single-lane closure. Please allow 20 minutes for the detour via Whananaki Road and Pig's Head Road, during the times it is closed.



WDC.GOV.T.NZ

www.wdc.govt.nz

Learn more

[See insights and ads](#)

[Boost again](#)

56

109 comments · 68 shares



Whangarei District Council

Published by Craig Neilson



- 23 September at 19:47 ·

...

This COLOSSAL big-top tent is going up in Pūtahi Park, ready for over 20 circus, burlesque and cabaret events as part of [Whangarei Fringe](#) 2024! The programme kicks off this weekend with visiting artists and local favourites.

Events run from this Friday 27 September until Sunday 13 October 2024. Take some kids or enjoy a cheeky adults night out in the big-top



[See insights and ads](#)

[Boost post](#)



Hihiaua Cultural Centre, What's On Whangārei and 198 others

11 comments 47 shares

(Note for image gallery format - more vertical space is shown in mobile-view as opposed to desktop view)



Whangarei District Council

Published by Craig Neilson



- 23 September at 14:22 ·

Whangārei residents are being urged to keep to the rules to avoid being caught out when new parking fines come into effect on 1 October 2024. These fines are set by central Government, and Councils cannot choose a higher or lower amount.

The biggest increase is the fine for parking in mobility parks without a permit, rising from \$150 to \$750! We issued 252 of these fines in 2023, and we would rather that number dropped to zero.

Please do the right thing and don't get caught out when these new fines take effect. Parking fees and fines help to make sure parking spaces are available when they're needed - we also have a lot of free parking around town if you don't mind a few minutes' walk.

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

Northland Road Safety and 167 others

149 comments 49 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.