



**I, Kitea Tipuna, Tumu Whakarae Chief Executive, hereby give notice that  
Finance, Assurance & Risk Committee Meeting will be held on:**

**Date:** Tuesday, 11 June 2024  
**Time:** 12:30 pm  
**Location:** Council Chamber, Wairoa District Council,  
Coronation Square, Wairoa

# **AGENDA**

## **Finance, Assurance & Risk Committee Meeting**

**11 June 2024**

**MEMBERSHIP:** His Worship the Mayor Craig Little, Cr Jeremy Harker, Cr Denise Eaglesome-Karekare, Mr Philip Jones, Cr Benita Cairns, Cr Melissa Kaimoana

The agenda and associated papers are also available on our website: [www.wairoadc.govt.nz](http://www.wairoadc.govt.nz)

For further information please contact us 06 838 7309 or by email [info@wairoadc.govt.nz](mailto:info@wairoadc.govt.nz)



**Order Of Business**

<b>1</b>	<b>Karakia .....</b>	<b>5</b>
<b>2</b>	<b>Apologies for Absence .....</b>	<b>5</b>
<b>3</b>	<b>Declarations of Conflict of Interest .....</b>	<b>5</b>
<b>4</b>	<b>Chairperson's Announcements.....</b>	<b>5</b>
<b>5</b>	<b>Late Items of Urgent Business .....</b>	<b>5</b>
<b>6</b>	<b>Public Participation .....</b>	<b>5</b>
<b>7</b>	<b>Minutes of the Previous Meeting .....</b>	<b>5</b>
<b>8</b>	<b>General Items.....</b>	<b>11</b>
8.1	Monthly Financial Report to 31 March 2024 .....	11
8.2	Assets & Infrastructure Monthly Risk Update .....	30
8.3	Wairoa Recovery Update June 2024 .....	36



- 1 KARAKIA**
- 2 APOLOGIES FOR ABSENCE**
- 3 DECLARATIONS OF CONFLICT OF INTEREST**
- 4 CHAIRPERSON'S ANNOUNCEMENTS**
- 5 LATE ITEMS OF URGENT BUSINESS**
- 6 PUBLIC PARTICIPATION**

A maximum of 30 minutes has been set aside for members of the public to speak on any item on the agenda. Up to 5 minutes per person is allowed. As per Standing Order 15.1 requests to speak must be made to the Chief Executive Officer at least one clear day before the meeting; however this requirement may be waived by the Chairperson. Requests should also outline the matters that will be addressed by the speaker(s).

**7 MINUTES OF THE PREVIOUS MEETING**

Ordinary Meeting - 14 May 2024

**MINUTES OF WAIROA DISTRICT COUNCIL  
FINANCE, ASSURANCE & RISK COMMITTEE MEETING  
HELD AT THE COUNCIL CHAMBER, WAIROA DISTRICT COUNCIL, CORONATION SQUARE, WAIROA  
ON TUESDAY, 14 MAY 2024 AT 1:30 PM**

**PRESENT:** His Worship the Mayor Craig Little, Cr Jeremy Harker, Cr Denise Eaglesome-Karekare, Mr Philip Jones, Cr Benita Cairns, Cr Melissa Kaimoana

**IN ATTENDANCE:** **Kitea Tipuna** (Tumu Whakarae | Chief Executive), **Gary Borg** (Pouwhakarae – Pūtea/Tautāwhi Rangapū | Group Manager Finance and Corporate Support), **Hinetaakoha Viriaere** (Pouwhakarae Whakamahere me te Waeture | Group Manager Planning & Regulatory), **Michael Hardie** (Pouwhakarae – Hua Pūmau | Group Manager Assets and Infrastructure), **Juanita Savage** (Pouwhakarae Rātonga Hapori me te Whakawhanake | Group Manager Community Services and Development), **Heather Johnson** (Governance Support Consultant), **Michelle Warren** (Kaiurungi Hauora, Haumaru me te Oranga | Health, Safety and Wellbeing Officer), **Steve Baker** (Recovery Support Officer), **Michael West** (Business Analyst),

**1 KARAKIA**

The opening karakia was given by the Chief Executive, Kitea Tipuna.

**2 APOLOGIES FOR ABSENCE**

Nil.

**3 DECLARATION OF CONFLICT OF INTEREST**

Nil.

**4 CHAIRPERSON'S ANNOUNCEMENTS**

The Chair advised he had met with the Mayor, Deputy Mayor and Chief Executive prior to the Finance, Assurance and Risk (FAaR) meeting to discuss the following:

- FAaR committee requiring more focus on risk with the Chief Executive to work towards this
- Annual workplan to be prepared by the Chief Executive and brought to the committee for consideration and feedback
- Long Term Plan (LTP) update, noting that a briefing is scheduled post the FAaR meeting.

Mihi to Health and Safety Officer Michelle Warren and Governance Secretary Heather Johnson.

**5 LATE ITEMS OF URGENT BUSINESS**

**LATE ITEM**

**COMMITTEE RESOLUTION 2024/203**

Moved: Mr Philip Jones

Seconded: His Worship the Mayor Craig Little

That the report Item 8.1 – Assets and Infrastructure Monthly Risk Update Report (including the financials) be received as a late item.

**CARRIED**

## **6 PUBLIC PARTICIPATION**

A maximum of 30 minutes has been set aside for members of the public to speak on any item on the agenda. Up to 5 minutes per person is allowed. As per Standing Order 14.14 requests to speak must be made to the meeting secretary at least one clear day before the meeting; however this requirement may be waived by the Chairperson.

## **7 MINUTES OF THE PREVIOUS MEETING**

### **COMMITTEE RESOLUTION 2024/205**

Moved: Cr Benita Cairns

Seconded: Cr Denise Eaglesome-Karekare

That the minutes of the Ordinary Meeting held on 16 April 2024 be confirmed.

**CARRIED**

## **8 GENERAL ITEMS**

### **8.1 STATEMENT OF SERVICE PERFORMANCE RESULTS 2023/24 QUARTER 3**

#### **COMMITTEE RESOLUTION 2024/206**

Moved: Cr Denise Eaglesome-Karekare

Seconded: Cr Benita Cairns

The Business Analyst RECOMMENDS that Committee receive the report.

**CARRIED**

The Business analyst noted that quarter three (January to March) often shows variances in measures that are resolved as the financial year closes, agreeing that a dashboard approach would provide trend reporting that would highlight the status of KPI's.

The Chair supported dashboard reporting along with the use of data to provide commentary around cyclone recovery. Members agreed that some measures could be deemed subjective and raised concern as to who is being surveyed, suggesting that questions contributing to measures may need review. A SMART (specific, measurable, achievable, realistic, timely) approach to KPI's, particularly around WDC delivery of service and communication could provide valuable data to drive improvement.

Michael West left the hui at 2.21pm.

## 8.2 WAIROA RECOVERY UPDATE MAY 2024

### COMMITTEE RESOLUTION 2024/207

Moved: Cr Jeremy Harker

Seconded: His Worship the Mayor Craig Little

The Tautoko Whakaora – Recovery Support RECOMMENDS that Committee receive the report.

**CARRIED**

Wairoa Recovery - Finance update and supplementary (taken as read) with the following overview provided.

- North Island weather event fund was technically meant to be spent last year (extension granted for claims to end of March), with recent contact with MPI difficult (possibly due to public sector changes). Whilst attempts to contact MPI to discuss options for the unspent funds can be evidenced there still remains an element of risk to the council.
- Project manager for housing rebuild has been appointed with data being collated on how to proceed.
- Red Cross liveable homes is linked to the rebuild programme with future funding not certain.
- MPI isolated communities - MPI to move some expenditure between grants to fit within the scope of the grant.
- MPI Community Hub resilience - noted that the delivery of two x 10ft hubs is imminent with 20ft EPODS delivery anticipated in the near future.
- Surplus of \$83k - new initiatives being considered.
- Silt and debris funding currently held by HBRC (closing at the end of the year) can be used for asbestos and removal of building materials from sites.

When questioned the Recovery Support Manager advised that there are funds available to assist with the removal of the ablutions at Takitimu Marae.

The Chair supported a request for broader detail to be provided in future recovery reporting to provide confidence and assurance that the spend of external funding does not put ratepayers at financial risk.

At 1.59pm, Cr Denise Eaglesome-Karekare left the meeting.

At 2.02 pm, Cr Denise Eaglesome-Karekare returned to the meeting.

## 8.3 MONTHLY FINANCIAL REPORT TO 31 MARCH 2024

### COMMITTEE RESOLUTION 2024/208



Moved: Mr Philip Jones

Seconded: Cr Jeremy Harker

The Pouwhakarae - Putea Tautawhi Rangapu | Group Manager Finance and Corporate Support RECOMMENDS that Committee receive the report.

**CARRIED**

March financial reports resulted in a smaller surplus than anticipated, due to the effect of the cyclone with the Group Manager Finance and Corporate, acknowledging that budget phasing is still not quite right for some budget lines.

Points of note:

- Transport costs - endeavoring to spend to budget albeit currently tracking a surplus
- Recovery line includes silt, debris and NZTA rehabilitation
- No specific budget line for recovery
- Funding impact statements report money in and out, not detailed line items
- A detailed budget line is the only way of establishing grants/subsidies

In response to whether WDC are at risk of returning underspent subsidies /grants, councilors' were advised by the Finance Manager that he is unaware of any \$'s at risk but that some projects may risk not being completed.

## **8.1 ASSETS & INFRASTRUCTURE MONTHLY RISK UPDATE**

### **COMMITTEE RESOLUTION 2024/209**

Moved: Cr Denise Eaglesome-Karekare

Seconded: Cr Benita Cairns

The Pouwhakarae - Hua Pumau | Group Manager Assets & Infrastructure RECOMMENDS that Committee receive the report, and provide direction as required.

**CARRIED**

Background information was provided by the Group Manager Assets & Infrastructure in relation to governance oversight of key risks across council, in particular the Assets & Infrastructure department.

As discussed, elected members (as governors) are ultimately responsible for risk with it proposed that a workshop be held to profile council risks and identify the top 3-5 risks. As agreed, risks are dynamic and not static, so require ongoing review and mitigations noting the reputational risk of council is paramount with councilors' agreeing that projects over \$100k and community projects are most susceptible to reputational risk.

The Meeting closed at 2.53pm with a closing karakia given by Chief Executive Kitea Tipuna.

The minutes of this meeting were confirmed at the Finance, Assurance & Risk Committee Meeting held on 11 June 2024.

.....  
**CHAIRPERSON**

## 8 GENERAL ITEMS

### 8.1 MONTHLY FINANCIAL REPORT TO 31 MARCH 2024

**Author:** Gary Borg, Pouwhakarae - Putea Tautawhi Rangapu | Group Manager Finance and Corporate Support

**Authoriser:** Kitea Tipuna, Tumu Whakarae Chief Executive

**Appendices:** 1. Financial Report April 2024 [↓](#)

#### 1. PURPOSE

- 1.1 This report provides information for Committee on Council's operating financial performance for the 10 months to 30 April 2024. No decisions are required by Committee at this stage.
- 1.2 This is an information report-only because it provides an update on Council's progress against objectives established and decisions previously made in the Annual Plan 2023-24 and Long-term Plan 2021-31.

#### RECOMMENDATION

The Pouwhakarae - Putea Tautawhi Rangapu | Group Manager Finance and Corporate Support RECOMMENDS that Committee receive the report.

#### 2. BACKGROUND

- 2.1 Council's minimum statutory obligations regarding reporting, public accountability and financial management are contained in Part 6 of the Local Government Act 2002. Monitoring financial performance on Council's behalf is included in the Committee's Terms of Reference.
- 2.2 Beyond this, regular performance reporting is good practice, keeping Council and the community informed of its financial performance and position.
- 2.3 In addition, reporting during the year provides an indication of full year outcomes and informs the decision-making process for each subsequent Annual Plan and Long-term Plan.
- 2.4 The Monthly Report to 31 April 2024, attached as Appendix 1, sets out the financial results, position and performance, explaining material variances.

# **MONTHLY REPORT**

TO 30th April 2024



**WAIROA**  
DISTRICT COUNCIL



## HE TAUĀKĪ PŪTEA WHIWHI ME TE PŪTEA WHAKAHAERE

### STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the period ended 30 April 2024

	YTD 30 Apr 24	Annual Plan 30 Apr 24	Variance	%	+/- 15% and 100K	30-Jun-23
	\$000	\$000	\$000			\$000
<b>Revenue</b>						
Rates revenue	15,553	15,554	-1	0%		15649
Subsidies and grants	47,111	24,482	22,629	92%	A	24244
Petrol tax	67	67	0	0%		80
Fees and charges	2,664	2,687	-23	-1%		2495
Investment revenue	880	985	-105	-11%		380
Miscellaneous revenue	0	0	0	0%		0
<b>Total revenue</b>	<b>66,275</b>	<b>43,775</b>	<b>22,500</b>	<b>51%</b>		<b>42869</b>
<b>Expense</b>						
Water supply	2,583	2,162	421	19%	B	2404
Stormwater	977	811	166	20%	C	474
Wastewater	2,558	2,305	253	11%	D	3111
Solid waste	2,335	2,328	7	0%		2719
Transport	40,178	12,276	27,902	227%	E	15003
Community facilities	2,676	2,718	-42	-2%		2537
Planning and regulatory	6,127	2,955	3,172	107%	F	2735
Leadership and governance	3,364	3,613	-249	-7%	G	2532
Corporate	1,263	1,050	213	20%	H	1007
<b>Total expense</b>	<b>62,061</b>	<b>30,218</b>	<b>31,843</b>	<b>105%</b>		<b>32522</b>
Net surplus / (deficit) before taxation	4,214	13,557				10347
Subvention income	0	0				0
<b>Net surplus / (deficit) for the year</b>	<b>4,214</b>	<b>13,557</b>				<b>10347</b>
Other comprehensive revenue and expense						
Fair value movement – property, plant and equipment	0	0				9914
<b>Total comprehensive revenue and expense for the year</b>	<b>4214</b>	<b>13557</b>				<b>20261</b>

#### Variance explanations (actual YTD compared to YTD annual plan)

Annual Plan

Phasing Approach: Phasing in the annual plan is predominantly executed evenly over the 12 months.

It's important to note that this even phasing may result in certain higher-than-expected variances. However, we anticipate a decrease in these variances as we progress through the year.

Recovery Cost Considerations: Recovery costs were included at a net value. Only amounts anticipated not to be recoverable were included in the plan.

Subsidies and grants exceed expectations by \$22.5 million, a 92% variance, primarily due to ongoing arrangements with Waka Kotahi covering response and recovery costs. The majority of this variance relates to additional funding from Waka Kotahi, amounting to \$16.5 million.

Major subsidies and grants recognised to date:

- v Transport: Waka Kotahi/NZTA \$37 million
- v MBIE: Gemmels Building \$2.9 million
- v Recovery: Extreme Weather Event Recovery \$4.6 million
- v Campground upgrade: \$785 thousand, spread between DIA Better off (limited to \$250 thousand) and MBIE
- v Tairāwhiti Adventure Trust: Mahia Recreational Spaces project \$402 thousand

- A Subsidies and grants exceed expectations by \$22.5 million, a 92% variance, primarily due to ongoing arrangements with Waka Kotahi covering response and recovery costs. The majority of this variance relates to additional funding from Waka Kotahi, \$16.5 million.

Major subsidies and grants recognised to date:

- v Transport: Waka Kotahi/NZTA \$37 million
- v MBIE: Gemmels Building \$2.9 million
- v Recovery: Extreme Weather Event Recovery \$4.6 million
- v Campground upgrade: \$785 thousand, spread between DIA Better off (limited to \$250 thousand) and MBIE
- v Tairāwhiti Adventure Trust: Mahia Recreational Spaces project \$402 thousand

- B Water supply exceeds the budget by \$421 thousand. Most of this can be attributed to higher depreciation costs due to a difference in valuation used during the Annual Plan and what was received at the end of the financial year and used for actual calculations. In addition, operations and maintenance costs are also above expectations as we proceed with recovery work earnestly, but this work is included in the annual plan evenly phased during the 12 months of the year.  
Deprec 144 ops cost  
233

- C Stormwater exceeds the budget by \$166 thousand.  
Operational Maintenance 80, Emergency Costs 53, and Depreciation of 30k

- D Wastewater expenditure exceeds the budget by \$253,000, representing a variance of 11%.  
The primary reason for this increase is the higher spending on operating and maintenance costs, which is expected as we continue with recovery works.

- E Transport cost exceeded the budget by \$28 million, an increase of 227%, as outlined in section A. This is mainly attributed to the effects of weather events from the previous financial year. Waka Kotahi is providing funding for a considerable portion of this expenditure at a rate ranging from 95% to 100% FAR (Funding Assistance Rate), resulting in an upsurge in subsidies and grants in section A.

	Transport An Plan	BAU actual	Recovery	YTD Actual
Income	20,576	11,661	25,323	36,984
Depreciation	4,147	5,686		5,686
All other costs	<u>8,111</u>	<u>9,167</u>	<u>25,323</u>	<u>34,490</u>
All Costs	12,259	14,853	25,323	40,176
Surplus	8,317	3,192		3,192
capital Costs	5,495	6,442		6,442

- G Planning and regulatory costs exceed expectations by \$3.1 million, representing a 107% variance.  
This increase is primarily Recovery related

	An Plan	An Plan	An Plan	Actual to 30/4/24		YTD Actual
	Planning BAU	Recovery	Total	Planning BAU	Recovery	
Income	1,084		1,084	769	4,645	5,414
Costs	2,515	417	2,931	1,832	4,274	6,106
	-1,430	-417	-1,847	-1,063	371	-692

## HE TAUĀKĪ TŪ PŪTEA

### STATEMENT OF FINANCIAL POSITION

As at 30 April 2024

	YTD Actual YTD \$000	YTD AP YTD \$000	2023 Actual \$000	Variance		
				\$000	%	
<b>Current assets</b>						
Cash and cash equivalents	8,101	551	13,688	7,550	93%	
Inventories	74	82	71	(8)	-11%	
Assets held for sale	18	18	-	-	0%	
Trade and other receivables	16,484	4,624	13,550	11,860	72%	A
Financial assets at fair value	1,025	1,831	351	(1,613)	-176%	
<b>Total current assets</b>	<b>25,702</b>	<b>7,106</b>	<b>27,660</b>	<b>-</b>	<b>0%</b>	
<b>Current liabilities</b>						
Trade and other payables	17,408	7,866	16,416	9,542	55%	
Borrowings	1,500	1,500	11,500	-	0%	
<b>Total current liabilities</b>	<b>18,908</b>	<b>9,366</b>	<b>8,438</b>	<b>-</b>	<b>0%</b>	
Working capital	6,794	(2,260)	1,812	-	0%	
<b>Non-current assets</b>						
Property, plant and equipment	446,664	313,994	455,018	121,722	26%	B
Work in progress	19,502	30,450	6,093	-	0%	
Investment in subsidiary	1,250	1,250	1,250	-	0%	
Loan to related party	1,026	1,000	1,036	-	0%	
Investment property	353	368	379	(15)	-4%	
Biological asset - forestry	115	115	115	-	0%	
Intangible assets	14	12	568	2	14%	
Financial assets at fair value	(108)	699	742	(807)	747%	
<b>Total non-current assets</b>	<b>468,816</b>	<b>347,888</b>	<b>465,201</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>Non-current liabilities</b>						
Trade and other payables	-	-	49	-	0%	
Landfill aftercare	1,378	1,004	1,378	374	27%	
Borrowings	14,026	11,322	7,526	2,704	19%	
<b>Total non-current liabilities</b>	<b>15,404</b>	<b>12,326</b>	<b>8,953</b>	<b>-</b>	<b>0%</b>	
<b>Net assets</b>	<b>460,206</b>	<b>333,302</b>	<b>455,992</b>	<b>-</b>	<b>0%</b>	
<b>Represented by</b>						
<b>Equity</b>	<b>460,206</b>	<b>333,302</b>	<b>455,992</b>	<b>-</b>	<b>0%</b>	

Variance explanations (actual YTD compared to YTD annual plan)

A noticeable difference exists between the Year-to-Date (YTD) actuals and the YTD annual plan, mainly due to timing differences affecting the opening balances during the formulation of the annual plan and the closing balances as of June 30, 2023. In addition, two key points also requires mentioning:

- Cyclone Recovery was substantively excluded from the annual plan because there was too much uncertainty when the plan was adopted. This affects cash, receivables, payables, and borrowings.
- The finalization of Property, Plant, and Equipment (PPE) valuation occurred in October 2023, and was significantly higher than the indices applied in the Annual Plan.



## HE TAUĀKĪ MANA TAURITE

### STATEMENT OF CHANGES IN EQUITY

For the period ended 30 April 2024

	YTD Actual YTD \$000	YTD AP YTD \$000	2023 Actual \$000
<b>Total equity - opening balance</b>	<b>455,992</b>	<b>319,745</b>	<b>310,478</b>
Net surplus (deficit) for period	4,214	13,557	2,587
Other comprehensive income	-	-	142,927
Total comprehensive income	4,214	13,557	145,514
	-	-	-
<b>Total equity - closing balance</b>	<b>460,206</b>	<b>333,302</b>	<b>455,992</b>
<b>Components of equity</b>			
<b>Ratepayer's equity</b>			
Ratepayer's equity - opening balance	163,798	161,550	163,343
Net surplus/(deficit) for period	4,214	13,557	2,587
Transfers to special reserves	1,236	-	(3,717)
Transfers from special reserves	(14,624)	-	1,585
Transfer from revaluation reserve	-	-	-
<b>Ratepayers equity - closing balance</b>	<b>154,624</b>	<b>175,107</b>	<b>163,798</b>
Special reserves - opening balance	24,656	22,525	22,524
Transfer to ratepayer's equity	14,624	-	(1,585)
Transfer from ratepayer's equity	(1,236)	-	3,717
<b>Special reserves - closing balance</b>	<b>38,044</b>	<b>22,525</b>	<b>24,656</b>
Revaluation reserves - opening balance	267,538	135,670	124,611
Net transfer to ratepayers equity	-	-	-
Transfer to revaluation	-	-	142,927
<b>Revaluation reserves - closing balance</b>	<b>267,538</b>	<b>135,670</b>	<b>267,538</b>
<b>Total equity - closing balance</b>	<b>460,206</b>	<b>333,302</b>	<b>455,992</b>

## HE TAUĀKĪ KAPEWHITI STATEMENT OF CASHFLOWS

For the period ended 30 April 2024

		YTD Actual YTD \$000	2023 Actual \$000
	<b>Cash flows from operating activities</b>		
<i>Cash was provided from:</i>	Rates received	10,482	16,369
	Other revenue	51,979	36,494
	Investment income	880	1,536
	Subvention income	-	50
<i>Cash was applied to:</i>	Payments to suppliers and employees	(51,388)	(40,924)
	Interest paid	(799)	(481)
	<b>Net cash flows from operating activities</b>	<b>11,154</b>	<b>13,044</b>
	<b>Cash flows from investing activities</b>		
<i>Cash was provided from:</i>	Sale of property, plant and equipment	-	-
	Insurance proceeds	-	-
	Sale of financial assets	-	1,735
<i>Cash was applied to:</i>	Purchase of financial assets	168	(63)
	Purchase of property, plant and equipment	(13,409)	(12,776)
	Purchase of intangibles	-	(551)
	Loans made to subsidiary	-	(1,036)
	<b>Net cash flows used in investing activities</b>	<b>(13,241)</b>	<b>(12,691)</b>
	<b>Cash flows from financing activities</b>		
<i>Cash was provided from:</i>	Loans raised	-	10,526
<i>Cash was applied to:</i>	Borrowings repaid	(3,500)	(1,500)
	<b>Net cash flows (used in) from financing activities</b>	<b>(3,500)</b>	<b>9,026</b>
	Net increase/(decrease) in cash and cash equivalents	(5,587)	9,379
	Cash and cash equivalents at beginning of year	13,688	4,309
	<b>Cash and cash equivalents at end of year</b>	<b>8,101</b>	<b>13,688</b>
	Made up of:		
	Cash	8,101	13
	Short term deposits	-	13,675
	<b>Cash and cash equivalents at end of year</b>	<b>8,101</b>	<b>13,688</b>



## FUNDING IMPACT STATEMENT FOR 1 JULY 2023 TO 30 April 2024 (WHOLE OF COUNCIL)

	2022/23 LTP \$000	2022/23 Actual \$000	2023/24 LTP \$000	2023/24 AP \$000	2023/24 AP YTD \$000	2023/24 YTD \$000
<b>Sources of operating funding</b>						
General rates, uniform annual general charges, rates penalties	11,920	11,777	12,726	13,049	10,875	10,875
Targeted rates (other than a targeted rate for water supply)	4,807	4,750	5,311	5,616	4,680	4,680
Subsidies and grants for operating purposes	5,864	30,418	6,030	6,676	5,562	35,925
Fees and charges	2,377	2,513	2,441	3,227	2,687	3,012
Interest and dividends from Investments	701	1,641	698	1,183	985	880
Local authorities fuel tax, fines, infringement fees, and other receipts	87	97	90	80	67	67
<b>Total operating funding (A)</b>	<b>25,756</b>	<b>51,196</b>	<b>27,296</b>	<b>29,830</b>	<b>24,856</b>	<b>55,439</b>
<b>Applications of operating funding</b>						
Payments to staff and suppliers	22,618	48,097	23,551	27,437	24,741	52,912
Finance costs	1,323	166	1,436	839	511	828
Other operating funding applications						
<b>Total Applications of operating funding (B)</b>	<b>23,941</b>	<b>48,263</b>	<b>24,987</b>	<b>28,276</b>	<b>25,252</b>	<b>53,740</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>1,815</b>	<b>2,933</b>	<b>2,309</b>	<b>1,554</b>	<b>(396)</b>	<b>1,699</b>
<b>Sources of capital funding</b>						
Subsidies and grants for capital expenditure	5,843	9,924	6,948	22,704	21,837	10,936
Development and financial contributions	-	-	-	-	-	-
Increase (decrease) in debt	252	(1,868)	(440)	409	(15,968)	(1,431)
Gross proceeds from sale of assets	37	-	47	-	-	-
Lump sum contributions	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>6,132</b>	<b>8,056</b>	<b>6,555</b>	<b>23,113</b>	<b>5,869</b>	<b>9,505</b>
<b>Application of capital funding</b>						
Capital expenditure						
- to meet additional demand	599	146	-	105	112	4
- to improve the level of service	2,885	3,189	3,898	4,038	1,780	5,321
- to replace existing assets	6,292	9,237	8,732	24,706	5,246	7,419
Increase (decrease) in reserves	(1,829)	(1,583)	(3,766)	(4,178)	(1,665)	(1,540)
Increase (decrease) of investments	-	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>7,947</b>	<b>10,989</b>	<b>8,864</b>	<b>24,671</b>	<b>5,473</b>	<b>11,204</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,815)</b>	<b>(2,933)</b>	<b>(2,309)</b>	<b>(1,557)</b>	<b>396</b>	<b>(1,699)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>

## FUNDING IMPACT STATEMENT FOR 1 JULY 2023 TO 30 April 2024 WATER SUPPLY

	2022/23 LTP \$000	2022/23 Actual \$000	2023/24 LTP \$000	2023/24 AP \$000	2023/24 AP YTD \$000	2023/24 YTD \$000
<b>Sources of operating funding</b>						
General rates, uniform annual general charges, rates penalties	156	154	165	165	137	137
Targeted rates (other than a targeted rate for water supply)	1,407	1,390	1,486	1,481	1,234	1,234
Subsidies and grants for operating purposes	-	83	-	-	-	12
Fees and charges	357	387	366	365	305	329
Internal charges and overheads recovered	-	-	-	-	-	-
Internal interest income	131	-	126	-	-	-
Interest and dividends from Investments	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	14	-	-	-	-
<b>Total operating funding (A)</b>	<b>2,051</b>	<b>2,028</b>	<b>2,143</b>	<b>2,010</b>	<b>1,676</b>	<b>1,712</b>
<b>Applications of operating funding</b>						
Payments to staff and suppliers	1,182	1,402	1,223	1,190	1,002	1,220
Finance costs	55	-	57	-	-	-
Internal charges and overheads applied	413	344	449	413	344	359
Internal interest charged	-	76	-	43	36	64
Other operating funding applications	-	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,650</b>	<b>1,822</b>	<b>1,729</b>	<b>1,646</b>	<b>1,382</b>	<b>1,643</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>401</b>	<b>206</b>	<b>414</b>	<b>364</b>	<b>294</b>	<b>69</b>
<b>Sources of capital funding</b>						
Subsidies and grants for capital expenditure	-	216	-	-	-	-
Development and financial contributions	-	-	-	-	-	-
Increase (decrease) in debt	(370)	(193)	(371)	(364)	(293)	(134)
Gross proceeds from sale of assets	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(370)</b>	<b>23</b>	<b>(371)</b>	<b>(364)</b>	<b>(293)</b>	<b>(134)</b>
<b>Application of capital funding</b>						
Capital expenditure	-	-	-	-	-	-
- to meet additional demand	31	(0)	-	-	-	-
- to improve the level of service	528	166	53	11	9	-
- to replace existing assets	140	154	849	1,072	616	-
Increase (decrease) in reserves	(668)	(91)	(859)	(1,082)	(624)	(65)
Increase (decrease) of investments	-	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>31</b>	<b>229</b>	<b>43</b>	<b>0</b>	<b>1</b>	<b>(65)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(401)</b>	<b>(206)</b>	<b>(414)</b>	<b>(364)</b>	<b>(294)</b>	<b>(69)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses for this activity include the following depreciation/amortisation charge	-	-	-	-	(780)	(940)

## FUNDING IMPACT STATEMENT FOR 1 JULY 2023 TO 30 April 2024 STORMWATER

	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24
	LTP	Actual	LTP	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000	\$000
<b>Sources of operating funding</b>						
General rates, uniform annual general charges, rates penalties	30	29	30	39	32	32
Targeted rates (other than a targeted rate for water supply)	267	264	267	349	291	291
Subsidies and grants for operating purposes	-	-	-	250	208	-
Fees and charges	-	-	-	-	-	2
Internal charges and overheads recovered	-	-	-	-	-	-
Internal interest income	70	-	71	-	-	-
Interest and dividends from Investments	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>367</b>	<b>293</b>	<b>368</b>	<b>638</b>	<b>531</b>	<b>325</b>
<b>Applications of operating funding</b>						
Payments to staff and suppliers	141	163	122	407	337	447
Finance costs	57	-	59	-	-	-
Internal charges and overheads applied	161	115	176	165	137	142
Internal interest charged	-	70	-	52	44	59
Other operating funding applications	-	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>359</b>	<b>348</b>	<b>357</b>	<b>624</b>	<b>518</b>	<b>648</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>8</b>	<b>(55)</b>	<b>11</b>	<b>14</b>	<b>13</b>	<b>(323)</b>
<b>Sources of capital funding</b>						
Subsidies and grants for capital expenditure	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-
Increase (decrease) in debt	(8)	150	42	351	403	898
Gross proceeds from sale of assets	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(8)</b>	<b>150</b>	<b>42</b>	<b>351</b>	<b>403</b>	<b>898</b>
<b>Application of capital funding</b>						
Capital expenditure	-	-	-	-	-	-
- to meet additional demand	-	95	-	-	112	4
- to improve the level of service	-	-	-	-	-	-
- to replace existing assets	-	-	53	418	304	571
Increase (decrease) in reserves	-	-	-	(53)	-	-
Increase (decrease) of investments	-	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>-</b>	<b>95</b>	<b>53</b>	<b>365</b>	<b>416</b>	<b>575</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(8)</b>	<b>55</b>	<b>(11)</b>	<b>(14)</b>	<b>(13)</b>	<b>323</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses for this activity include the following depreciation/amortisation charge	-	-	-	-	(293)	(329)

## FUNDING IMPACT STATEMENT FOR 1 JULY 2023 TO 30 April 2024 WASTEWATER

	2022/23 LTP \$000	2022/23 Actual \$000	2023/24 LTP \$000	2023/24 AP \$000	2023/24 AP YTD \$000	2023/24 YTD \$000
<b>Sources of operating funding</b>						
General rates, uniform annual general charges, rates penalties	233	230	238	235	196	196
Targeted rates (other than a targeted rate for water supply)	2,095	2,070	2,145	2,212	1,843	1,843
Subsidies and grants for operating purposes	-	-	-	-	-	-
Fees and charges	-	35	-	-	-	16
Internal charges and overheads recovered	-	-	-	-	-	-
Internal interest income	33	-	43	-	-	-
Interest and dividends from Investments	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>2,361</b>	<b>2,335</b>	<b>2,426</b>	<b>2,447</b>	<b>2,039</b>	<b>2,055</b>
<b>Applications of operating funding</b>						
Payments to staff and suppliers	1,334	1,519	1,297	1,489	1,242	1,414
Finance costs	200	-	200	-	-	-
Internal charges and overheads applied	312	313	340	308	256	271
Internal interest charged	-	257	-	67	56	214
Other operating funding applications	-	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,846</b>	<b>2,089</b>	<b>1,837</b>	<b>1,864</b>	<b>1,554</b>	<b>1,899</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>515</b>	<b>246</b>	<b>589</b>	<b>583</b>	<b>485</b>	<b>156</b>
<b>Sources of capital funding</b>						
Subsidies and grants for capital expenditure	-	487	-	104	87	26
Development and financial contributions	-	-	-	-	-	-
Increase (decrease) in debt	(95)	(197)	(486)	(583)	(572)	(190)
Gross proceeds from sale of assets	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(95)</b>	<b>290</b>	<b>(486)</b>	<b>(479)</b>	<b>(485)</b>	<b>(164)</b>
<b>Application of capital funding</b>						
Capital expenditure	-	-	-	-	-	-
- to meet additional demand	259	50	-	-	-	(0)
- to improve the level of service	52	265	1,369	104	-	4
- to replace existing assets	161	415	140	80	44	48
Increase (decrease) in reserves	(52)	(194)	(1,406)	(80)	(44)	(60)
Increase (decrease) of investments	-	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>420</b>	<b>536</b>	<b>103</b>	<b>104</b>	<b>-</b>	<b>(8)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(515)</b>	<b>(246)</b>	<b>(589)</b>	<b>(583)</b>	<b>(485)</b>	<b>(156)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses for this activity include the following depreciation/amortisation charge	-	-	-	-	(751)	(659)

## FUNDING IMPACT STATEMENT FOR 1 JULY 2023 TO 30 April 2024 WASTE MANAGEMENT

	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24
	LTP	Actual	LTP	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding						
General rates, uniform annual general charges, rates penalties	115	114	157	175	146	146
Targeted rates (other than a targeted rate for water supply)	1,038	1,026	1,413	1,574	1,312	1,312
Subsidies and grants for operating purposes	-	-	-	-	-	35
Fees and charges	711	745	758	1,102	919	1,157
Internal charges and overheads recovered	-	-	-	-	-	-
Internal interest income	16	-	15	-	-	-
<b>Interest and dividends from Investments</b>	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>1,880</b>	<b>1,885</b>	<b>2,343</b>	<b>2,851</b>	<b>2,377</b>	<b>2,650</b>
Applications of operating funding						
Payments to staff and suppliers	1,605	1,849	1,875	2,366	1,973	2,069
Finance costs	83	-	84	35	-	-
Internal charges and overheads applied	228	182	248	227	189	199
<b>Internal interest charged</b>	-	<b>64</b>	-	<b>40</b>	<b>64</b>	<b>53</b>
Other operating funding applications	-	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,916</b>	<b>2,095</b>	<b>2,207</b>	<b>2,668</b>	<b>2,226</b>	<b>2,321</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>(36)</b>	<b>(210)</b>	<b>136</b>	<b>183</b>	<b>151</b>	<b>329</b>
Sources of capital funding						
Subsidies and grants for capital expenditure	-	-	-	-	-	45
Development and financial contributions	-	-	-	-	-	-
Increase (decrease) in debt	571	224	96	(63)	(150)	(374)
Gross proceeds from sale of assets	-	-	-	-	-	-
<b>Lump sum contributions</b>	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>571</b>	<b>224</b>	<b>96</b>	<b>(63)</b>	<b>(150)</b>	<b>(329)</b>
Application of capital funding						
Capital expenditure	-	-	-	-	-	-
- to meet additional demand	309	-	-	20	-	-
- to improve the level of service	-	19	-	-	-	4
- to replace existing assets	252	5	380	100	83	4
<b>Increase (decrease) in reserves</b>	<b>(26)</b>	<b>(10)</b>	<b>(148)</b>	-	<b>(82)</b>	<b>(8)</b>
Increase (decrease) of investments	-	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>535</b>	<b>14</b>	<b>232</b>	<b>120</b>	<b>1</b>	<b>0</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>36</b>	<b>210</b>	<b>(136)</b>	<b>(183)</b>	<b>(151)</b>	<b>(329)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses for this activity include the following depreciation/amortisation charge	-	-	-	-	(102)	(112)



## FUNDING IMPACT STATEMENT FOR 1 JULY 2023 TO 30 April 2024 TRANSPORT

	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24
	LTP	Actual	LTP	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding						
General rates, uniform annual general charges, rates penalties	4,211	4,161	4,568	4,742	3,952	3,952
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-	-
Subsidies and grants for operating purposes	5,785	23,231	5,949	5,943	4,953	31,111
Fees and charges	43	38	54	55	45	25
Internal charges and overheads recovered	-	-	-	-	-	-
Internal interest income	38	-	45	-	-	-
<b>Interest and dividends from Investments</b>	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>10,077</b>	<b>27,430</b>	<b>10,616</b>	<b>10,740</b>	<b>8,950</b>	<b>35,088</b>
Applications of operating funding						
Payments to staff and suppliers	7,414	25,186	7,609	7,933	6,593	32,990
Finance costs	65	-	105	183	-	-
Internal charges and overheads applied	1,655	1,452	1,805	1,603	1,337	1,432
<b>Internal interest charged</b>	-	<b>82</b>	-	<b>52</b>	<b>199</b>	<b>68</b>
Other operating funding applications	-	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>9,134</b>	<b>26,720</b>	<b>9,519</b>	<b>9,771</b>	<b>8,129</b>	<b>34,490</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>943</b>	<b>710</b>	<b>1,097</b>	<b>969</b>	<b>821</b>	<b>598</b>
Sources of capital funding						
Subsidies and grants for capital expenditure	5,843	7,186	6,895	18,693	15,577	5,847
Development and financial contributions	-	-	-	-	-	-
Increase (decrease) in debt	98	(306)	307	(469)	(11,528)	(898)
Gross proceeds from sale of assets	9	-	-	-	-	-
<b>Lump sum contributions</b>	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>5,950</b>	<b>6,880</b>	<b>7,202</b>	<b>18,224</b>	<b>4,049</b>	<b>4,949</b>
Application of capital funding						
Capital expenditure	-	-	-	-	-	-
- to meet additional demand	-	-	-	-	-	-
- to improve the level of service	2,289	289	2,408	3,893	1,744	705
- to replace existing assets	5,365	8,281	6,720	16,937	3,751	5,737
<b>Increase (decrease) in reserves</b>	<b>(761)</b>	<b>(980)</b>	<b>(829)</b>	<b>(1,637)</b>	<b>(625)</b>	<b>(895)</b>
Increase (decrease) of investments	-	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>6,893</b>	<b>7,590</b>	<b>8,299</b>	<b>19,193</b>	<b>4,870</b>	<b>5,547</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(943)</b>	<b>(710)</b>	<b>(1,097)</b>	<b>(969)</b>	<b>(821)</b>	<b>(598)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses for this activity include the following depreciation/amortisation charge	-	-	-	-	(4,147)	(5,688)

## FUNDING IMPACT STATEMENT FOR 1 JULY 2023 TO 30 April 2024 COMMUNITY FACILITIES

	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24
	LTP	Actual	LTP	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding						
General rates, uniform annual general charges, rates penalties	3,104	3,067	3,220	3,732	3,110	3,110
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-	-
Subsidies and grants for operating purposes	25	110	26	33	20	244
Fees and charges	72	53	73	76	55	89
Internal charges and overheads recovered	-	-	-	-	-	-
Internal interest income	11	-	11	-	-	-
<b>Interest and dividends from Investments</b>	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>3,212</b>	<b>3,230</b>	<b>3,330</b>	<b>3,841</b>	<b>3,185</b>	<b>3,443</b>
Applications of operating funding						
Payments to staff and suppliers	2,574	2,275	2,635	2,573	2,228	2,211
Finance costs	47	-	47	2	-	-
Internal charges and overheads applied	349	358	379	315	262	268
<b>Internal interest charged</b>	-	<b>18</b>	-	<b>11</b>	<b>11</b>	<b>15</b>
Other operating funding applications	-	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,970</b>	<b>2,651</b>	<b>3,061</b>	<b>2,901</b>	<b>2,501</b>	<b>2,494</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>242</b>	<b>579</b>	<b>269</b>	<b>940</b>	<b>684</b>	<b>949</b>
Sources of capital funding						
Subsidies and grants for capital expenditure	-	394	-	628	523	1,127
Development and financial contributions	-	-	-	-	-	-
Increase (decrease) in debt	(207)	(720)	(234)	(862)	(1,171)	(1,389)
Gross proceeds from sale of assets	-	-	-	-	-	-
<b>Lump sum contributions</b>	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(207)</b>	<b>(326)</b>	<b>(234)</b>	<b>(234)</b>	<b>(648)</b>	<b>(262)</b>
Application of capital funding						
Capital expenditure	-	-	-	-	-	-
- to meet additional demand	-	1	-	85	-	-
- to improve the level of service	16	310	16	20	17	641
- to replace existing assets	198	111	214	1,222	97	167
<b>Increase (decrease) in reserves</b>	<b>(179)</b>	<b>(169)</b>	<b>(195)</b>	<b>(621)</b>	<b>(78)</b>	<b>(121)</b>
Increase (decrease) of investments	-	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>35</b>	<b>253</b>	<b>35</b>	<b>706</b>	<b>36</b>	<b>687</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(242)</b>	<b>(579)</b>	<b>(269)</b>	<b>(940)</b>	<b>(684)</b>	<b>(949)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses for this activity include the following depreciation/amortisation charge	-	-	-	-	(190)	(181)

## FUNDING IMPACT STATEMENT FOR 1 JULY 2023 TO 30 April 2024 PLANNING AND REGULATORY

	2022/23	2022/23	2023/24	2023/24	2023/24	2023/24
	LTP	Actual	LTP	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding						
General rates, uniform annual general charges, rates penalties	1,084	1,071	1,148	1,048	874	874
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	5,990	-	-	-	4,649
Fees and charges	775	790	762	1,303	1,087	758
Internal charges and overheads recovered	-	-	-	-	-	-
Internal interest income	-	7	-	-	-	6
<b>Interest and dividends from Investments</b>	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>1,859</b>	<b>7,858</b>	<b>1,910</b>	<b>2,351</b>	<b>1,961</b>	<b>6,287</b>
Applications of operating funding						
Payments to staff and suppliers	1,476	8,054	1,483	2,555	2,147	5,650
Finance costs	12	11	12	-	-	12
Internal charges and overheads applied	650	774	684	402	338	328
<b>Internal interest charged</b>	-	-	-	-	-	-
Other operating funding applications	-	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,138</b>	<b>8,839</b>	<b>2,179</b>	<b>2,957</b>	<b>2,485</b>	<b>5,990</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>(279)</b>	<b>(981)</b>	<b>(269)</b>	<b>(606)</b>	<b>(524)</b>	<b>297</b>
Sources of capital funding						
Subsidies and grants for capital expenditure	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-
Increase (decrease) in debt	279	981	269	606	524	(297)
Gross proceeds from sale of assets	14	-	25	-	-	-
<b>Lump sum contributions</b>	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>293</b>	<b>981</b>	<b>294</b>	<b>606</b>	<b>524</b>	<b>(297)</b>
Application of capital funding						
Capital expenditure	-	-	-	-	-	-
- to meet additional demand	-	-	-	-	-	-
- to improve the level of service	-	-	-	-	-	-
- to replace existing assets	46	7	84	-	-	(0)
<b>Increase (decrease) in reserves</b>	<b>(32)</b>	<b>(7)</b>	<b>(59)</b>	-	-	-
Increase (decrease) of investments	-	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>14</b>	<b>(0)</b>	<b>25</b>	-	-	<b>(0)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>279</b>	<b>981</b>	<b>269</b>	<b>606</b>	<b>524</b>	<b>(297)</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses for this activity include the following depreciation/amortisation charge	-	-	-	-	(68)	(115)

## FUNDING IMPACT STATEMENT FOR 1 JULY 2023 TO 30 April 2024 LEADERSHIP &amp; GOVERNANCE

	2022/23 LTP \$000	2022/23 Actual \$000	2023/24 LTP \$000	2023/24 AP \$000	2023/24 AP YTD \$000	2023/24 YTD \$000
Sources of operating funding						
General rates, uniform annual general charges, rates penalties	2,749	2,716	2,843	3,344	2,788	2,788
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-	-
Subsidies and grants for operating purposes	54	744	56	450	381	(127)
Fees and charges	244	158	249	87	77	417
Internal charges and overheads recovered	-	-	-	-	-	-
Internal interest income	-	-	-	-	-	-
<b>Interest and dividends from Investments</b>	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-
<b>Total operating funding (A)</b>	<b>3,047</b>	<b>3,618</b>	<b>3,148</b>	<b>3,881</b>	<b>3,246</b>	<b>3,078</b>
Applications of operating funding						
Payments to staff and suppliers	1,245	1,871	1,209	3,110	4,341	1,850
Finance costs	12	-	12	4	-	-
Internal charges and overheads applied	1,706	1,292	1,839	1,914	1,594	1,492
<b>Internal interest charged</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>4</b>
Other operating funding applications	-	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,963</b>	<b>3,168</b>	<b>3,060</b>	<b>5,028</b>	<b>5,938</b>	<b>3,346</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>84</b>	<b>450</b>	<b>88</b>	<b>(1,147)</b>	<b>(2,692)</b>	<b>(268)</b>
Sources of capital funding						
Subsidies and grants for capital expenditure	-	1,571	53	3,003	5,420	2,917
Development and financial contributions	-	-	-	-	-	-
Increase (decrease) in debt	(84)	(13)	(88)	2,050	(2,728)	1,218
Gross proceeds from sale of assets	-	-	21	-	-	-
<b>Lump sum contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other dedicated capital funding	-	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(84)</b>	<b>1,558</b>	<b>(14)</b>	<b>5,053</b>	<b>2,692</b>	<b>4,135</b>
Application of capital funding						
Capital expenditure	-	-	-	-	-	-
- to meet additional demand	-	-	-	-	-	-
- to improve the level of service	-	2,008	53	10	-	3,867
- to replace existing assets	18	-	77	3,907	5	1
<b>Increase (decrease) in reserves</b>	<b>(18)</b>	<b>-</b>	<b>(56)</b>	<b>(10)</b>	<b>(5)</b>	<b>(1)</b>
Increase (decrease) of investments	-	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>-</b>	<b>2,008</b>	<b>74</b>	<b>3,907</b>	<b>-</b>	<b>3,867</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(84)</b>	<b>(450)</b>	<b>(88)</b>	<b>1,147</b>	<b>2,692</b>	<b>268</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses for this activity include the following depreciation/amortisation charge	-	-	-	-	(21)	(18)

## FUNDING IMPACT STATEMENT FOR 1 JULY 2023 TO 30 April 2024 CORPORATE FUNCTIONS

	2022/23 LTP \$000	2022/23 Actual \$000	2023/24 LTP \$000	2023/24 AP \$000	2023/24 AP YTD \$000	2023/24 YTD \$000
Sources of operating funding						
General rates, uniform annual general charges, rates penalties	238	235	357	(432)	(360)	(360)
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	260	-	-	-	1
Fees and charges	175	307	179	239	199	219
Internal charges and overheads recovered	5,712	5,078	6,168	5,509	4,887	4,670
Internal interest income	84	701	84	350	287	580
<b>Interest and dividends from Investments</b>	<b>701</b>	<b>1,641</b>	<b>698</b>	<b>1,183</b>	<b>985</b>	<b>880</b>
Local authorities fuel tax, fines, infringement fees, and other receipts	87	83	90	80	67	67
<b>Total operating funding (A)</b>	<b>6,997</b>	<b>8,305</b>	<b>7,576</b>	<b>6,929</b>	<b>6,065</b>	<b>6,057</b>
Applications of operating funding						
Payments to staff and suppliers	5,647	5,778	6,098	5,814	4,878	5,061
Finance costs	792	155	862	615	511	816
Internal charges and overheads applied	239	249	248	158	113	175
<b>Internal interest charged</b>	<b>382</b>	<b>135</b>	<b>391</b>	<b>86</b>	<b>191</b>	<b>113</b>
Other operating funding applications	-	-	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>7,060</b>	<b>6,317</b>	<b>7,599</b>	<b>6,673</b>	<b>5,693</b>	<b>6,165</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>(63)</b>	<b>1,988</b>	<b>(23)</b>	<b>256</b>	<b>372</b>	<b>(108)</b>
Sources of capital funding						
Subsidies and grants for capital expenditure	-	70	-	276	230	974
Development and financial contributions	-	-	-	-	-	-
Increase (decrease) in debt	68	(1,793)	23	(256)	(453)	(265)
Gross proceeds from sale of assets	14	-	-	-	-	-
<b>Lump sum contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other dedicated capital funding	-	-	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>82</b>	<b>(1,723)</b>	<b>23</b>	<b>20</b>	<b>(223)</b>	<b>709</b>
Application of capital funding						
Capital expenditure	-	-	-	-	-	-
- to meet additional demand	-	-	-	-	-	-
- to improve the level of service	-	133	-	-	10	100
- to replace existing assets	112	265	214	971	346	891
<b>Increase (decrease) in reserves</b>	<b>(93)</b>	<b>(132)</b>	<b>(214)</b>	<b>(695)</b>	<b>(207)</b>	<b>(390)</b>
Increase (decrease) of investments	-	-	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>19</b>	<b>265</b>	<b>-</b>	<b>276</b>	<b>149</b>	<b>601</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>63</b>	<b>(1,988)</b>	<b>23</b>	<b>(256)</b>	<b>(372)</b>	<b>108</b>
<b>Funding balance ((A-B) + (C-D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenses for this activity include the following depreciation/amortisation charge	-	-	-	-	(362)	(381)

**8.2 ASSETS & INFRASTRUCTURE MONTHLY RISK UPDATE**

**Author:** Mike Hardie, Pouwhakarae - Hua Pumau | Group Manager Assets & Infrastructure

**Authoriser:** Kitea Tipuna, Tumu Whakarae Chief Executive

**Appendices:** 1. Project tracker [↓](#)

**PURPOSE**

- 1.1 This report provides information for Committee on key risks for Council. No decisions are required by Committee at this stage.
- 1.2 This report has come to the Committee to ensure there is governance oversight on key risks across the Council, in particular the Assets & Infrastructure department, which holds the responsibility for the largest income and expenditure as well as the largest risks to Council.

**RECOMMENDATION**

The Pouwhakarae - Hua Pumau | Group Manager Assets & Infrastructure RECOMMENDS that Committee receive the report, and provide direction as required.

**2. BACKGROUND**

- 2.1 Council's core function of managing assets & infrastructure has the inevitable presence of risks.
- 2.2 Monthly updates are required to the Committee to ensure that there is governance oversight on managing these risks.
- 2.3 A risk management strategy and risk register for the Assets & Infrastructure department has been developed and intended to be used as the key risk process going forward for this department.

**3. CORPORATE RISKS**

- 3.1 The following are updates on the top 5 current corporate risks (extreme or high generally) as per the Assets & Infrastructure Risk Register:

**3.1.1. Landfill Capacity**

- 3.1.1.1. Risk: Landfill reaches capacity and inadequate plans are in place for waste disposal (new cell or alternative disposal locations)
- 3.1.1.2. Update: The Solid Waste team have put forward a key decision item in the LTP consultation as to developing another cell at the current landfill site versus transitioning to an out of district disposal site. In combination with this, there is work being done on the Waste Minimisation and Management Plan (sets the overall direction of Solid Waste) with a focus on minimisation & a proposed Kerbside collection model which encourages minimisation.

**3.1.2. Local Water Done Well**

3.1.2.1. Risk: Planning and implementation of the Local Water Done Well CCO model is financially unaffordable and impacts local staff negatively.

3.1.2.2. Update: The Regional Recovery Agency is taking the lead for the HB councils to bring together a model that will work for the HB councils. Funding from the previous 3 water model is being used to help fund this work.

**3.1.3. NZTA Funding**

3.1.3.1. Risk: Reductions in funding, by Council or Waka Kotahi impact ability to deliver the required programmes, resulting in reduced levels of service and increased risk

3.1.3.2. Update: Activity Management Plans (AMPs) are put together every 3 years and are updated to ensure the budgets in place meet the current level of service requirements. These plans are essentially bidding for NLTP funds against other councils/NZTA/Kiwi rail, and the outcome is unknown officially until the NZTA makes their decisions. For the 24-27 period, notification of this is due in July 2024.

**3.1.4. Climate Change**

3.1.4.1. Risk: There will be increasing intensity of climate related event(s) requiring emergency work across infrastructure that cannot be funded out of normal budgetary provisions.

3.1.4.2. Update: Early climate change asset risk assessments have been completed and are incorporated into AMPs and Infrastructure Strategies/Planning, which highlights the key areas that investment is needed to ensure a more resilient infrastructure network, or highlights where change is needed. This needs to become more engrained in decision making processes moving forward.

**3.1.5. Staff Resources**

3.1.5.1. Risk: Inadequate pool of local resources to fill vacancies, as well as single dependencies & capacity, which impact on the ability to deliver the infrastructure portfolio's core services.

3.1.5.2. Update: Vacancies are advertised regularly, where appropriate permanent resources cannot be found there is a reliance on external support which comes at a cost premium. Continually working with HR to ensure we are reaching far and wide when advertising. There are a lot of single person dependencies which put council at risk, a focus needs to be on succession planning, cadetship programmes, and the like.

**4. SERVICE LEVEL RISKS**

4.1 The following are updates on the top 3 current service risks (extreme or high generally) per Activity as per the Assets & Infrastructure Risk Register:

**4.1.1. Land Transport**

4.1.1.1. Inadequate Investment in Sealed Pavement Renewals & Surfacing

- 4.1.1.1.1. Risk: Inadequate investment in sealed pavement and surfacing renewals resulting in the age profile of sealed pavements and/or surfaces increasing, requiring increased investment, and impacting LoS & Risk.
- 4.1.1.1.2. Update: Activity Management Planning, Finalisation of 30-year FWP, Improvements to data collection and performance measuring, dTIMS modelling, working with suppliers to innovate and reduce renewal cost, are all initiatives that the roading team are delivering to ensure that the most relevant and up to date information is at the forefront so appropriate decisions can be made.
- 4.1.1.2. Increased storm events and damage
  - 4.1.1.2.1. Risk: Roding network experiences increased storm events and damage which exacerbates a deterioration in pavement and surface condition AND the roading network is vulnerable to climate change impacts, affecting network resilience and accessibility
  - 4.1.1.2.2. Update: Culvert capacity assessments/upgrades, proactive drainage maintenance, renewals and upgrades, adequate condition assessment and monitoring, Improved planning for climate change to understand impacts on the road network and inform future work programmes, are all ongoing initiatives that the roading team are undertaking to attempt to mitigate effects caused from storm events.
- 4.1.1.3. Gravel resources
  - 4.1.1.3.1. Risk: Maintenance and renewals of sealed and unsealed roads are at risk of deterioration due to lack of access to appropriate gravel resources in the district, and high costs to bring in resources from out of district causes an affordability issue.
  - 4.1.1.3.2. Update: A report has been undertaken which highlights this risk and indicates local gravel sites with potential volumes left. Continual discussions and planning with current contractors in happening to look at varying options. More work is required for long term security.

#### **4.1.2. 3-Waters**

- 4.1.2.1. Mahanga & Tuai Water supplies
  - 4.1.2.1.1. Risk: Water supplies do not meet Taumata Arowai's compliance standards, putting the community and Council at risk of contamination and penalties.
  - 4.1.2.1.2. Update: Extensions to the deadlines to be compliant have been requested from Taumata Arowai, 1 year water take resource consent extensions have been granted for these supplies, have engaged external support to bring options to the table for Mahanga, and Tuai engagement is planned to discuss this issue with the Tuai community.
- 4.1.2.2. Wastewater inflow and infiltration
  - 4.1.2.2.1. Risk: Wastewater inflow and infiltration during rainfall events contribute to a higher amount of wastewater generation. System overflows causing service disruption and contamination for crews to deal with.



4.1.2.2.2. Update: A lot of work has been done in this area in the last 2 years. Included in this relining of pipes, smoke testing. This was looking to be in a far better position, but due to cyclone there is a high-likely risk that stormwater has been plumbed back into the wastewater which means a lot of investigation and re-work, all large costs.

4.1.2.3. Local Water Done Well

4.1.2.3.1. As described in 3.1.2

**4.1.3. Solid Waste**

4.1.3.1. Contractors

4.1.3.1.1. Risk: Experienced and knowledgeable Contractors/operators are difficult to attract and retain for operating a small/remote site, resulting in poor quality and compliance standards and high operating costs.

4.1.3.1.2. Update: Continual market analysis and working with current contractor to ensure this is mitigated. Planning going forward includes taking this risk into account i.e., transfer station, kerbside collection planning.

4.1.3.2. Public

4.1.3.2.1. Risk: Public or personnel incident and landfill site due to inadequate H&S controls results in ill health, injury, or death

4.1.3.2.2. Update: Reviewing hazardous waste handling procedures to ensure immediate burial of asbestos-contain material, review exclusion zone procedures to ensure they are appropriate for protecting the public and staff from the significant hazards that exist at the tipping wall and as a result of moving machinery, regular review of the level of control in place to manage the risk, are ongoing initiatives that are engrained in our contractor management processes.

4.1.3.3. Costs

4.1.3.3.1. Risk: Cost of landfill operation becomes unaffordable due to increasing costs of compliance and small waste stream

4.1.3.3.2. Update: Landfill/Solid Waste Service Sustainability review has been completed to assess viability of WDC continuing to operate landfill. This has been put forward in a proposal outlined in 3.1.1.

**4.1.4. Open & Built Spaces**

4.1.4.1. Lack of formal contracts

4.1.4.1.1. Risk: Lack of formal contracts potentially resulting in the Council being liable for H&S, operational, regulatory, financial issues / breaches / fines / prosecutions

4.1.4.1.2. Update: Currently reviewing all Council service providers and the contracts in place, and initiating a new round of procurement for open spaces contracts

4.1.4.2. Asset Management Planning

- 4.1.4.2.1. Risk: Poor asset management practices including lack of data/ information/ knowledge on which to produce informed decisions on investment
- 4.1.4.2.2. Update: Investing in improved asset data systems (RAMM) including owner / tenant information and any agreements that are in place for maintenance and operations.
- 4.1.4.3. Reactive maintenance on Building portfolio
  - 4.1.4.3.1. Risk: Reactive maintenance not solving underlying issues with Building Performance, leading to a continually degrading asset portfolio
  - 4.1.4.3.2. Update: AMPs with forecasts and plans developed, RAMM will be implemented to assess condition and have better understanding of the assets, assessment of the appropriateness for Council to own certain assets is underway.
- 4.2 Please see attached Capex Project summary (Attachment 1). This dashboard provides details surround capex projects (usually valued over \$100k), and commentary specifically around risks as well as any mitigation measures in place. Feedback required on format.

**Further Information**

N/a

**References (to or from other Committees)**

For project specific details or further information, please see the Infrastructure Committee reports for the Asset & Infrastructure updates.

Item 0.2 - Appendix 1

**8.3 WAIROA RECOVERY UPDATE JUNE 2024**

**Author:** Steve Baker, Tautoko Whakaora - Recovery Support

**Authoriser:** Gary Borg, Pouwhakarae - Putea Tautawhi Rangapu | Group Manager Finance and Corporate Support

**Appendices:** Nil

**1. PURPOSE**

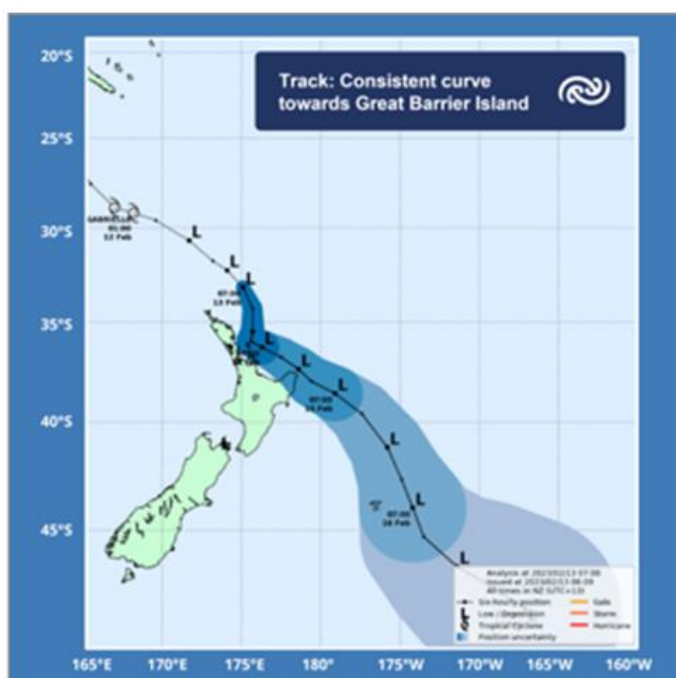
- 1.1 To update the Committee on progress of the Cyclone Gabrielle recovery program to 3 June 2024.

**RECOMMENDATION**

The Tautoko Whakaora - Recovery Support RECOMMENDS that Committee receive the report.

**2. BACKGROUND**

- 2.1 At 0515 Hrs Tuesday 14 February 2023, Hawke's Bay region declared a State of Local Emergency due to the flooding effect of Cyclone Gabrielle. At 0843 Hrs, the Minister for Emergency Management declared a State of National Emergency to assist in the response. The declaration applied to Northland, Auckland, Tairāwhiti, Bay of Plenty, Tararua District, Waikato, and Hawke's Bay.
- 2.2 Cyclone Gabrielle resulted in extensive flooding across the north and east of the North Island. Major flooding occurred in the Wairoa District as the Wairoa River and numerous tributaries overtopped their banks, causing flooding into residential areas, and cut off rural communities. There was extensive surface water flooding across the district in all catchments.



- 2.3 The impact of Cyclone Gabrielle to whānau, where, whenua, and our pātaka has been destructive and devastating. The consequences are felt by everyone and every community in our rohe. No one is unaffected. We expect, based on other New Zealand flood events, that the social and economic consequences will worsen in the upcoming months and years.
- 2.4 The key area of impact in the Wairoa District was in the north of Wairoa with the river breaching its banks on the north-western side of the town and flooding the rural areas of Waihirere and Ruataniwha, and urban area of North Clyde. There were however floods in Awamate - on the other side of the river, Frasertown, Whakakī, Nuhaka and Mahia, where damage to homes was more limited.
- 2.5 There was also significant damage to the landscape, rural properties and the primary sector, including horticulture, cropping, dairy, sheep and beef, and forestry. Many farms have limited access to and within their properties due to farm tracks being cut off or washed out. Water damage, erosion and silt deposition have damaged fences, access tracks, water infrastructure, destroyed crops (particularly maize and squash) and silage/hay loss and caused damage to ancillary farm buildings and dairy sheds. There has been significant pasture loss.

#### KEY MESSAGES – 3 June 2024

##### 2.6 Status of stickered homes

Category	Peak March 2023	Rain Event 23 Nov 2023	As at 27 May 2024	Movement from April Update
Green			110	1
White	198		154	(1)
Yellow	146	16	91	-
Red	2	2	3	-

Explanation of the different Placard types can be found at:

<https://www.building.govt.nz/assets/Uploads/managing-buildings/post-emergency-building-assessment/rapid-building-assessment-placards-and-forms-quick-guide.pdf>

- 2.7 Information obtained from our Kaimanaaki by visiting impacted properties, and discussions with other agencies operating in this space is that there are.

Non-insured houses rebuild listed by lead Agency managing rebuild.	Number	Comment
Recovery Team	10	
Hookmade	13	
TToTW	20	Includes 6 flats
Church of Latter-Day Saints	4	
Non-Contactable	7	
Ownership Challenges	11	Trusts/absent homeowners/deceased estates

Jehovah Witness (JHW)	1	
Awaiting Final Inspection	80	Generally, require minimal assistance
<b>Sub total</b>	<b>146</b>	
Fully Insured	65	
With insurance challenges	18	Insurance challenges include underinsured and bank mortgage capture of insurance monies
<b>Total</b>	<b>229</b>	

- 2.8 In May 2024 a project manager was appointed to the rebuild programme to provide additional impetus and a strategic overview. It is anticipated that, with the support of elected members, a defined schedule of works will facilitate securing additional external funding to complete the programme. An initial discovery exercise culminated in the presentation of a 'Way Forward' Proposal, containing the following phases:

June – August 2024	Phase 1 - Establishment Development of project team and support structure.
July – September 2024	Phase 2 - Allocation and assessment. Communicate with rebuild providers allocate housing. Note a prioritisation model has been in use for some time to assist in determining priority of rebuilds.
August 2024 – June 2025	Phase 3 – Rebuild Implementation, monitoring and closure. Allocate tasks and all trades; Track progress; Close off sites.

- 2.9 MPI – The March milestone report and payment request for the last \$65,000 was submitted by the 31<sup>st</sup> of March 2024.

The Isolated Community fund has been fully consumed. It includes:

- \$ 7,000 initial recovery plan
- \$ 87,000 in funding Welfare claims not covered by NEMA.
- \$ 14,000 MPI project back-office costs including administration and support.
- \$ 96,000 for 2 10ft mobile EPODS (not the contents)
- \$ 45,000 for Recovery Plan reset.

We are having a reset in the Community Hubs Project to ensure maximum delivery from this fund and eliminate potential duplication with other providers in the district.

To date we have spent.

- \$95,000 on a 20ft EPOD and its contents

- \$64,000 for the contents of the two mobile EPODS due for delivery late May early June 2024.
- 2.10 Recovery Plan reset – A revised recovery plan is being progressed by the Chief Executive. It is the cornerstone for Councils application to the DIA for extended funding of the recovery operation into 2024/25. DIA funding application for 2024/25 was submitted by the Chief Executive on the 30<sup>th</sup> of May 2024.
- 2.11 Project Manager for Housing rebuild has been appointed.
- 2.12 Silt and Debris Fund. Our HBRC contact that they expect to hear on the extension early June 2024. This fund plays an integral role in rebuilding our whānau whare as removal and disposal of contaminated damaged building material from damaged whare.
- 2.13 The Current Recovery Plan consists of several, independent or at times interlinked, work-packages many of which are underway concurrently. Section 4 of this report provides a high-level 'Dashboard' overview of each of these work-packages.
- 2.14 In the 2023/24 Annual Plan Council committed to fund the operational costs associated with the Recovery Office for \$500,000 (due to rates affordability council chose not to rate fund this amount). To date in 2023/24 the Recovery Office has not drawn down on this budget.

### 3. FINANCE, AUDIT AND RISK COMMITTEE WORKSHOP 25<sup>TH</sup> JULY 2023

- 3.1 On the above date the Finance, Audit and Risk Committee workshopped the Wairoa Recovery Plan June update as presented to Council on the 18<sup>th</sup> of July 2023
- 3.2 Consequently, the Committee requested that the following changes to the monthly dashboard and 6 weekly full report to Council.
  - 3.2.1. A confidence rating be applied to the information supplied for each work-package with a clear key.
  - 3.2.2. Overall risk to Council rating by work-package – with a clear key.
  - 3.2.3. Mitigation measures to reduce the risk or increase the confidence rating for each work-package
- 3.3 Confidence Rating
  - 3.3.1. In terms of a confidence rating, it is proposed to use a Likert-type scale with the following values.
    - 1 – Not Strongly Confident
    - 2 – Not Confident
    - 3 – Neutral
    - 4 – Confident
    - 5 – Strongly Confident
- 3.4 Risk
  - 3.4.1. When identifying risks, the following risk categories should be used to prompt risk thinking,
    - Financial & Economic
    - Health and Safety

- Legal Compliance
- Political reputation
- Human Resources
- Operations
- Information (Communication, IT and data)
- Environment (natural disasters, industry change, cultural and demographic change, central government change)

3.4.2. Overall risk to Council is based upon the Risk Matrix as shown in the following table:

	Consequences				
Probability/ Likelihood	Insignificant	Minor	Moderate	Major	Catastrophic
1	2	3	4	5	
Likely	M	H	E	E	E
Moderate	M	H	H	E	E
Rare	L	M	H	E	E
Very Rare	L	L	M	H	E
Unanticipated	L	L	M	H	E

L = Low M = Moderate H = High E = Extreme

3.4.3. Likelihood.

Likelihood is the probability or frequency of the risk event occurring. It's usually rated in terms of an annual occurrence and a percentage chance of the event happening within a specified timeframe.

Information on past-experience and frequency and future trends may inform the assessment of likelihood.

The following criteria are intended to provide a common understanding and application of assessments of likelihood.

Likelihood Criteria	%
(1) Unanticipated	0 – 10
(2) Very Rare	10 – 25
(3) Rare	25 – 75
(4) Moderate	75 – 90
(5) Likely	90 – 100

3.4.4. Impact.

Also called severity or consequences, the impact (y-axis) aims to determine the level of effects that the risk could cause.



1. **Insignificant** – minor or negligible consequences
2. **Minor** – consequences
3. **Moderate** – consequences
4. **Major** – consequences
5. **Catastrophic** – consequences

















The following table gives guidance into the impact assessment for the different categories of risk above.





Risk consequence assessment criteria					
Rating →	Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
Risk category↓					
<b>Financial / Economic</b>	Loss less than \$5,000 or less in any 12 month period.	Loss \$5,000 to \$50,000 in any 12 month period.	Loss \$50,000 to \$200,000 in any 12 month period.	Loss \$200,000 to \$1m in any 12 month period.	Loss of \$1m or greater in any 12 month period.
<b>Health &amp; Safety</b>	Minor incident, no medical attention needed.  No impact on public health and safety.  Event report to Health & Safety officer.	Incident incurring minor injury, short term sickness, or requiring moderate medical attention and up to 2 weeks.  Event report to Health & Safety officer.	Incident requiring significant medical attention and 2 weeks to 3 months impact, or minor effect on many people.  Event report and investigation to Health & Safety officer.	Serious injury or hospitalisation to several people.  Serious harm event with 3 + months impact to persons.  Serious harm event report and investigation submitted to Health & Safety officer.	Loss of life.  Wide-spread injury or illness.  Event report and event investigation to Health & safety officer.
<b>Human Resources</b>	Permanent staff turnover of 0 to 10% p.a.  Can be absorbed within normal operations, minimal impact.	Permanent staff turnover 10 to 15% p.a.  Minor incident contained with local resources.	Permanent staff turnover 15 to 20% p.a.  Significant impact likely to be of medium term significance to the organisation and require additional resource.	Permanent staff turnover 20 to 30% p.a.  Important organisation targets cannot be achieved. Substantial organisational changes and/or additional resource needed.	Permanent staff turnover exceeds 30% p.a.  Organisation targets cannot be achieved.  Substantial organisational changes and/or additional resource needed.
<b>Legal</b>	WDC sued or fined less than \$5,000.	WDC sued or fined between \$5,000 to \$50,000.	WDC sued or fined between \$50,000 to \$200,000.	WDC sued or fined between \$200,000 to \$1m.	WDC sued or fined in excess of \$1m.









Risk consequence assessment criteria					
Rating →	Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
Risk category↓					
<b>Reputation</b>	Negative reaction from individuals or local interest groups.	Loss of confidence among sections of the community  Negative media coverage nationwide for up to 2 days  Local adverse political comment and/or media coverage for several days.	A manageable loss in community confidence.  Negative media coverage nationwide for several days.  Regional adverse political comment and/or media coverage for a week.	Major loss in community confidence requiring substantial time to remedy.  Negative media coverage nationwide for up to 2 weeks  Nationwide adverse political comments for several days	Insurmountable loss in community confidence.  Negative media coverage nationwide for more than 2 weeks.  Nationwide adverse political comment for more than 1 week.
<b>Operational</b>	Isolated loss of operational capability.  No effect on strategic goals and only temporary effect on level of service.  In the case of essential services (such as water supply) impact of < 3 hrs to < 100 people.	Loss of operational capability in some areas.  Strategic goals and levels of service temporarily affected.  In the case of essential services (such as water supply) impact of 3 – 12 hrs to < 100 people, or < 3 hrs to > 100 people or key customers.	Substantial loss of operational capability for 1 to 2 weeks.  Serious disruption to strategic goals and LOS.  In the case of essential services (such as water supply) impact of 12 – 24 hrs to < 100 people, or 3 – 12 hrs to > 100 people or key customers.	Substantial loss of operational capability for 2 to 4 weeks.  Serious disruption to strategic goals and LOS.  In the case of essential services (such as water supply) impact of 24 – 72 hrs to < 100 people, or 12 – 24 hrs to > 100 people or key customers.	Substantial loss of operational capability for over 4 weeks.  Serious disruption to strategic goals and LOS.  In the case of essential services (such as water supply) impact of > 72 hrs to ≥ 100 people.
<b>Project impacts</b>	Negligible impact on project objectives.	Minor effects relatively easily rectified.	Some project objectives affected.	Important project objectives cannot be achieved.	Project objectives cannot be met.
<b>Natural environment</b>	Localised short term reversible damage to aquatic and/or terrestrial ecosystems, and/or visual effects.  No identifiable reduction in species.	Localised minor reversible damage to aquatic and/or terrestrial ecosystems.  Temporary reduction to one species.	Moderate environmental damage, local importance.  Prosecution possible.  Widespread medium term reversible damage to aquatic and/or	Major effect and, long term impact.  Prosecution expected. Widespread long term reversible damage to aquatic and/or terrestrial ecosystems.	Serious damage of national importance and irreversible impact.  Prosecution expected.  Widespread irreversible damage to aquatic and/or terrestrial





Risk consequence assessment criteria					
Rating →	Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
Risk category↓					
			terrestrial ecosystems. Moderate reduction in one or more species.	Significant reduction in one or more species.	ecosystems. Permanent loss of one or more species.

## 4. DASHBOARD





Work-Package	Lead	Work-Package Status					Information confidence	Risk
		Scope	Resources	Schedule	Cost			
<b>The EOC (emergency Operations Centre).</b>	Local Controller						5	Low
	<p>Update</p> <p>Council spent \$61,000 on external costs in running the EOC and \$186,000 in staff wages and salaries. The cost of running the EOC is not claimable.</p> <p>Risk and Mitigation</p> <p>Risk is low as costs have already been incurred.</p>							
<b>NEMA – Welfare</b>	Local Controller						5	Low
	<p>Update</p> <p>This fund is now closed. <a href="#">Some \$95,000 of unclaimable costs have been funded under the MPI Isolated Communities fund. \$480,000 of funding has been received against expenditure of \$481,000.</a></p> <p>Risk and Mitigation</p> <p>Risk is low as costs have already been incurred.</p>							
<b>Recovery office</b>	Wairoa Recovery Manager						5	Low
	<p>Update</p> <p><a href="#">The Group Manager Finance and Corporate Support has obtained \$25,000 in funding with further funding in the pipeline.</a></p> <p>To date Council has funded \$17,000 for the recovery office.</p> <p>Risk and Mitigation</p> <p>Funding from DIA towards recovery hub and Comms costs have enabled many of the costs that would otherwise have come under this work-package to be recorded and funded to Recovery Hub and Comms work packages below funded by DIA .</p>							
<b>Recovery Hub</b>	Wairoa Recovery Manager						4	Low













Work-Package	Lead	Work-Package Status					
		Scope	Resources	Schedule	Cost	Information confidence	Risk
	<p>Update</p> <p>Funding has been obtained from DIA for \$250,000</p> <p>Team has been in place for several months. However, the delay in securing the team has impacted the schedule of work. <a href="#">Forecast underspend in this work-package of \$65,000 will offset the projected overspend in Community Communication, Engagement and Hui work-package below.</a></p> <p>Risk and Mitigation</p> <p>To keep costs down resources have been seconded from external agencies with no cost to Council.</p> <p><a href="#">The Chief Executive has applied to DIA for 2024/2025 funding for this work-package. It is envisaged that the resourcing of the recovery office will be scaled back by this time.</a></p>						
<b>Community Communication, Engagement and Hui</b>	Recovery Manager					5	Low
	<p>Update</p> <p>Funding received from DIA \$450,000 so programme can be resourced at little or no cost to Council. Where possible team members have been seconded or funded from third parties such as MSD and Te Whatu Ora. We have allocated \$50,000 of this funding to consultation and engagement with the community on Flood Mitigation and \$11,000 for a review of the recovery office. <a href="#">Forecast spend in this work package indicates an overspend in budget by June 2024 but this is offset in the savings in the Recovery Hub.</a></p> <p>Risk and Mitigation</p> <p>DIA has provided us with considerable latitude as to what costs can be covered under this funding. This covers a range of activities and costs that would otherwise have had to be funded under the Recovery Office budget.</p> <p><a href="#">The Chief Executive has applied to DIA for 2024/2025 funding for this work-package. It is envisaged that the resourcing of the recovery office will be scaled back by this time.</a></p>						









Work-Package	Lead	Work-Package Status					
		Scope	Resources	Schedule	Cost	Information confidence	Risk
<b>Mayors Fund</b>	EA (Office of the Mayor)					4	Low
<p>Update</p> <p>Some \$1.07m has been distributed to date with a further \$0.86m on hand to distribute.</p> <p>The panel has ringfenced \$500,000 out of this fund to help meet the anticipated shortfall of the Red Cross Fund to complete basic rebuild costs.</p> <p>\$78,000 has recently been received from First Light.</p> <p>Risk and Mitigation</p> <p>Panel decision using funding matrix as displayed on Councils website. Minutes kept of decisions.</p>							
<b>Red Cross-Liveable Homes</b>	Recovery Manager					4	Major
<p>Update</p> <p>There are still unknowns, and now we have people in the team who are trying to fill in the gaps as quickly as we can. We are working across the community agencies to help us do this.</p> <p>There are also a number who are underinsured, and others who are uninsured due to the cost of insurance.</p> <p>To add to the complexity there are a few different players operating in this space.</p> <p>We continue to work to close the information gaps and return our whānau to their whare. The Rebuild Project Manager has presented a 'way forward' proposal in this space. It forms the basis of section 2.8 earlier in this paper. A meeting with prospective funders is booked for 12 June 2024.</p> <p>Risk and Mitigation</p> <p>Red Cross funding matrix has been created and approved to ensure consistency amongst claimants and to speed up the process.</p> <p>Availability of workforce and tradespeople remains a challenge.</p> <p>Sourcing additional funds from other philanthropic groups and other agencies remains a work in progress.</p>							









Work-Package	Lead	Work-Package Status					
		Scope	Resources	Schedule	Cost	Information confidence	Risk
<b>MPI – Isolated Communities</b>	Resilience Pou Lead					4	Low
<p>Update</p> <p>An extension to March 2024 has been obtained. To date some \$95,000 of unclaimable expenditure under the NEMA – Welfare fund has been applied for under this work package.</p> <p>March Milestone report submitted along with invoices to uplift the final \$25,000 in funding before the 31 March 2024 cut-off.</p> <p>We have also funded the Recovery Plan reset work \$45,000 out of this fund.</p> <p>Two transportable EPOD's have been procured and will be stored at in Wairoa. These should arrive in Wairoa late may early June.</p> <p>A variation to contract has been attained. The Assistance of MPI staff in this space has been outstanding. Based on actual expenditure the variation provides for expenditure to be transferred between the two NIWE funds based on objectives.</p> <p>Our MPI contacts positions have been disestablished, as part of the public sector cost saving initiatives. Their positions cease in June 2024.</p> <p>Risk and Mitigation</p> <p>Recovery continues to work with MPI staff meet contract obligations and deliver outcomes for the community.</p> <p>There is a risk our current points of contact leave MPI prior to the end of June 2024.</p>							



Work-Package	Lead	Work-Package Status					
		Scope	Resources	Schedule	Cost	Information confidence	Risk
<b>MPI - Community Hub Resilience</b>	Resilience Pou Lead					4	Low
<p>Update</p> <p>One community has secured its own funding this impacts funding from DIA as the grant is limited to 100,000 per hub.</p> <p>As there are now only 7 Community Hubs to be funded Recovery has worked with MPI representatives to attain a funding variation between the two MPI grants.</p> <p>March Milestone report submitted along with invoices to uplift the final \$40,000 in funding before the 31 March 2024 cut-off.</p> <p>To date we have spent.</p> <ul style="list-style-type: none"> <li>\$95,000 on a 20ft EPOD and its contents</li> <li>\$64,000 for the contents of the two mobile EPODS due for delivery 30 May 2024.</li> </ul> <p>We are having a reset in the Community Hubs Project to ensure maximum delivery from this fund and eliminate potential duplication with other providers in the district.</p> <p>Risk and Mitigation</p> <p>There is a risk our current points of contact leave MPI prior to June 2024. We need to finalise our plan before our MPI contacts leave.</p>							

Work-Package	Lead	Work-Package Status					Information confidence	Risk
		Scope	Resources	Schedule	Cost			
<b>Temporary Accommodation Solutions</b>	Building Control Manager (Council) and Enabled Wairoa TToTW						5	Low
	<p>Update</p> <p>TAS placement of units has slowed down considerably as demand has decreased. TToTW POD placements have remained steady and is progressing well.</p> <p>Risk and Mitigation</p> <p>These processes are being managed by Enabled Wairoa and TToTW with exemptions being lodged with WDC.</p>							
<b>Land Categorisation</b>	Mayor & CE						3	Moderate
	<p>Update</p> <p>Land Classification project is linked to the outcome of the flood mitigation project.</p> <p>Risk and Mitigation</p> <p>Treasury has confirmed that \$70 million has been ring-fenced for flood mitigation/protection solutions for Wairoa. It is expected once a plan is confirmed there will be no Category 2 properties in Wairoa. However, there is an ongoing risk that flood mitigation works will not sufficiently cover all affected properties, and that ongoing weather events will add complexity.</p>							
<b>Flood Mitigation</b>	Mayor & CE						2	Catastrophic
	<p>Update</p> <p>Treasury has confirmed that \$70m has been ring-fenced for Wairoa flood mitigation.</p> <p>Options have been presented in Wairoa.</p> <p>Regional Recovery Agency (RRA) has proposed an Order in Council to streamline consenting processes to accelerate the programme. RRA is funding shared legal representation.</p>							

Work-Package	Lead	Work-Package Status					Risk
		Scope	Resources	Schedule	Cost	Information confidence	
	<p>Risk and Mitigation</p> <p>Significant inherent programme management risks and exposure to cost overruns. <a href="#">Income and Expenditure is not being processed through Council but HBRC. The implications for properties that would be adversely affected by the solutions considered 'practicable' are causing significant concerns.</a></p>						
NEMA - Solid Waste Management Fund	GM Assets and Infrastructure (Council)					5	Low
	<p>Update</p> <p>Councils Claims have been accepted. This work package is now closed.</p> <p>Risk and Mitigation</p> <p>Nil</p>						
HBRC - Extreme Weather Event Recovery Activity (Silt & Debris)	GM Assets and Infrastructure (Council)					3	Major
	<p>Update</p> <p>A total of \$9.4M has been secured and is ringfenced for this work. <a href="#">\$7m</a> has been paid and we have good reporting lines and tracking data for silt. High confidence that \$9.4M will be fully utilised. No overruns envisaged at this stage however potential asbestos issues and associated costs remain a risk to budget.</p> <p>Silt cleared from storage areas such as the Railway yard.</p> <p>Debris from stripping houses expected to increase over coming months. Potential asbestos issues and associated costs remain a risk to budget.</p> <p>Recovery is working with HBRC to see if the deadline for this fund could be extended beyond June 2024. <a href="#">Significant risk remains that we will be unable to utilise this fund for removing building materials including asbestos from the residential rebuild programme before this fund, even if it is extended, closes.</a></p> <p>On Sunday 11<sup>th</sup> of February, the Government announced a further package of \$63million for removal of silt and debris from areas affected by Cyclone Gabrielle with \$3m ringfenced for Wairoa. These funds have been gone to HBRC for work to be undertaken in the Wairoa area.</p>						

Work-Package	Lead	Work-Package Status					
		Scope	Resources	Schedule	Cost	Information confidence	Risk
		<p>Staff are reviewing expenditure in a few general ledger codes to determine if these can be funded through the silt fund.</p> <p>Risk and Mitigation</p> <p>Comms have commenced for a final push on removing silt from under houses.</p> <p>Actual spend will be determined by the amount of silt and debris still to be collected.</p> <p>We hope to hear early June that the fund has been extended and the date it is extended too.</p>					
<b>Infrastructure – Transport / Roading</b>	GM Assets and Infrastructure (Council)					4	Major
	<p>Update</p> <p>The initial \$16m response funding has been used well to get access back in most locations, and also to help with cashflow, a cost-scope adjustment request has been made and Council were successful in securing \$31m extra at 100% FAR. Funding for final reinstatement is being discussed with Waka Kotahi, likely to require Council share. Crown funding allocated for Te Reinga Bridge repair \$14m. if the cost of repair exceeds \$14m then the difference will be at Councils expense. Continual rain events are hampering progress. Expenditure of the \$31m extra funding currently sits at \$17m.</p> <p>Risk and Mitigation</p> <p>There is a drive to get this work complete before the end of June 2024, as the way forward beyond this date is uncertain.</p>						
<b>Infrastructure – 3 Waters</b>	GM Assets and Infrastructure (Council)					4	Major
	<p>Update</p> <p>NEMA have finalised the threshold for Wairoa District Council \$324,995 for 60/40 government funding threshold, based on</p>						

Work-Package	Lead	Work-Package Status					
		Scope	Resources	Schedule	Cost	Information confidence	Risk
		<p>WDC confirmation of the capital value of the rating units at \$4,333,259,830.</p> <p>Damage has been incurred on both above ground assets, which are insured through AON, and below ground assets which are insured through LAPP.</p> <p>AON has made an initial payment of \$500,000. Final claims for LAPP and AON are being worked through with loss adjustors.</p> <p>The main action point from the December quarterly Report to NEMA was in relation to the progress on the Wairoa wastewater pond desludging as that is likely to determine the size of WDC's 60/40 claim.</p> <p>Parklink have been engaged to carry out sludge surveys on the Wairoa and Māhia ponds to determine quantum of silt ingress.</p> <p>Risk and Mitigation</p> <p>Insurance outcome is an unknown and therefore a potentially significant risk</p>					

## Key



	Green	Amber	Red
<b>Scope</b>	Current approved in-scope items can be delivered in full	Minor changes to core specification of quality of capability that will be delivered	Major changes to core specification of quality or capability that will be delivered
<b>Costs</b>	Variance between Total Approved Spend and Total Forecast Spend for the approved phase/s within +/- 5% of approved spend up to a value of \$50k	Variance between Total Approved Spend and Total Forecast Spend for the approved phase/s within +/- 10% of approved spend up to a value of \$100k	Variance between Total Approved Spend and Total Forecast Spend for the approved phase/s is greater than +/- 10% of approved spend or greater in value of \$100k
<b>Schedule</b>	Major milestones remain on track to meet the approved timelines	Major milestones are at risk however mitigating activities are in place in an effort to meet the approved dates	There is certainty that Major milestones have missed or will miss the approved dates
<b>Resourcing</b>	Workpackage resourced adequately and project team is performing to a high standard	Workpackage resourcing will cause a slip to schedule or cost or variance in scope if not	Workpackage resourcing is causing variance to schedule, cost or scope
<b>Confidence</b>	The overall confidence that the workpackage will deliver on its aims and objectives within scope, on cost, and on schedule	There are concerns that the workpackage may not deliver on its aims and objectives within scope, on cost, and on schedule. There are mitigation strategies in place to bring the workpackage back to "green"	There are significant issues in one or more of areas of scope, cost, or scheduling. The Workpackage is unlikely to achieve its objectives. There are mitigation strategies in place will not bring the workpackage back to "green"

## 5. FINANCIAL SUMMARY

Work Package	Actual Feb 2023 - 3 June 2024	Forecast to 30 June 2024	Estimated 30-Jun-24	Forecast 30 June 2025	Comments
<b>NEMA – Welfare</b>					Funder NEMA
Expense	481,000	-	481,000	-	Ineligible Welfare expenditure not funded by NEMA transferred to Isolated Communities fund
External Funding (Income)	480,000	-	480,000	-	
<b>Recovery office</b>					Regional Recovery Agency
Expense	16,000	1,000	17,000	-	
External Funding received	25,000	-	25,000	-	
Surplus - carry forward	(9,000) <sup>✓</sup>	1,000	(8,000)	-	
Shortfall - rate requirement				-	
<b>Recovery Hub</b>					Funder DIA
Expense	181,000	6,000	187,000	100,000	Application submitted 30 May 2024 to obtain portion of \$2.4m earmarked for the 5 Hawkes Bay Councils, administered by the DIA, to fund 2024/25 programme.
External Funding (Income)	(250,000)	-	(250,000)	(100,000)	
Surplus - carry forward	-	-	-	-	Surplus 2024 to offset projected deficit in Community, Communication, Engagement & Hui
Shortfall - rate requirement	-	-	-	-	
(Surplus) to offset Deficit CCEH	(69,000)	6,000	(63,000)		
<b>Community Communication, Engagement and Hui</b>					Funder DIA
Expense	455,000	56,000	511,000	150,000	Application submitted 30 May 2024 to obtain portion of \$2.4m earmarked for the 5 Hawkes Bay Councils, administered by the DIA, to fund 2024/25 programme.
External Funding (Income)	(450,000)	-	(450,000)	(150,000)	
External Funding due					Projected deficit 2024 to be offset projected Surplus Recovery Hub
Surplus - carry forward					
Shortfall - rate requirement					
Deficit to be offset by RH Surplus & MPI	5,000	56,000	61,000	-	

Work Package	Actual Feb 2023 - 3 June 2024	Forecast to 30 June 2024	Estimated 30-Jun-24	Forecast 30 June 2025	Comments
<b>Mayors Fund</b>					Funder - Donations
Expense	1,074,000	-	1,074,000	435,000	Linked to rebuild programme. Project manager appointed to give a push along.
External Funding (Income)	(1,509,000)	-	(1,509,000)		
Surplus - carry forward	(435,000)	-	(435,000)	-	\$500,000 from the Mayors Fund has been earmarked for the rebuild programme
Shortfall - rate requirement					
<b>Red Cross-Liveable Homes</b>					Funder Red Cross
Expense	498,000	-	498,000	1,111,000	Linked to rebuild programme. Project manager appointed to give a push along.
External Funding (Income)	(1,609,000)	-	(1,609,000)		
Surplus - carry forward	(1,111,000)	-	(1,111,000)	-	\$500,000 from the Mayors Fund has been earmarked for the rebuild programme
Shortfall - rate requirement					
<b>MPI – Isolated Communities</b>					Funder NIWE administered by MPI
Expense	250,000	-	250,000	-	Very much a moving feast. We are increasing spend in here to cover unforeseen costs and unfunded costs incurred
External Funding (Income)	(250,000)	-	(250,000)	-	
External Funding due					Have had discussions with MPI to move some expenditure between the two grants where they fit within scope of each grant.
Surplus - carry forward		-	-		
Shortfall - Carry forward	-				
Surplus Transfer from MPI - CHR				-	
<b>MPI - Community Hub Resilience</b>					Funder NIWE administered by MPI
Expense	159,000	160,000	319,000	411,316	Number of Community Hubs has reduced from eight to seven
External Funding (Income)	(800,000)	-	(800,000)		
External Funding due					Also eight 20ft EPODS have changed to three 20ftot EPODS and four 10ft EPODS which has seen overall spend reduce
Surplus - carry forward	(641,000)	160,000	(481,000)		
Surplus Transfer to MPI - IC				-	two new initiatives included post Community consultation
Surplus at present				(69,684)	



Work Package	Actual Feb 2023 - 3 June 2024	Forecast to 30 June 2024	Estimated 30-Jun-24	Forecast 30 June 2025	Comments
<b>Temporary Accommodation Solutions (TAS) MBIE</b>					Funder - MBIE
Expense	176,000	-	176,000		
External Funding (Income)	(174,000)	(2,000)	(176,000)		
External Funding due					
Shortfall - carry forward	2,000	(2,000)	-		Staff looking into potential underclaim of costs.
<i>Shortfall - rate requirement</i>					
<b>NEMA - Solid Waste Management Fund</b>					Funder NEMA
Expense	1,240,000	-	1,240,000		
External Funding (Income)	(1,480,000)	-	(1,480,000)		
Surplus - carry forward					
<i>Surplus - rates offset</i>	(240,000)	-	(240,000)		Balance of \$240,000 represents ratepayer funding ratio of the Landfill activity (Above User Pays)
<b>Total</b>					
Expense	4,530,000	223,000 	4,753,000	2,207,316	
External Funding received	(6,017,000)	(2,000) 	(6,019,000)	(250,000)	
External Funding due					
Surplus - carry forward	(2,196,000)	161,000	(2,035,000)	(69,684)	Discussions underway with Naomi and Juanita regarding potential initiatives for the remaining balance
<i>(Surplus) - rates offset</i>	(240,000)	-	(240,000)		