

I, Malcolm Alexander, Interim Chief Executive, hereby give notice that Finance, Assurance & Risk Committee Meeting will be held on:

Date: Tuesday, 17 June 2025

Time: 12:30 pm

Location: Council Chamber, Wairoa District Council,

**Coronation Square, Wairoa** 

#### **AGENDA**

## Finance, Assurance & Risk Committee Meeting

#### 17 June 2025

**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: <a href="www.wairoadc.govt.nz">www.wairoadc.govt.nz</a>

For further information please contact us 06 838 7309 or by email <a href="mailto:info@wairoadc.govt.nz">info@wairoadc.govt.nz</a>

#### **Order Of Business**

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	9.2	INFORMATION SERVICES RISK MANAGEMENT - CYBERSECURITY	100

- 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 - 6 May 2025

## MINUTES OF WAIROA DISTRICT COUNCIL FINANCE, ASSURANCE & RISK COMMITTEE MEETING HELD AT THE COUNCIL CHAMBER, WAIROA DISTRICT COUNCIL, CORONATION SQUARE, WAIROA ON TUESDAY, 6 MAY 2025 AT 10:00 AM

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: Malcolm Alexander (Interim Chief Executive), Gary Borg (Tumu Whakarae

Tuarua | Deputy Chief Executive & Pouwhakarae – Pūtea/Tautāwhi Rangapū | Group Manager Finance and Corporate Support), Langley Cavers (Acting Group Manager Assets and Infrastructure), Hinetaakoha Viriaere (Pouwhakarae Whakamahere me te Waeture | Group Manager Planning and Regulatory), Juanita Savage (Chief of Operations), Karla Hogan (Kaitohutohu Pūtea me ngā Kirimana | Funding and Contracts Advisor), Michael West (Kaitātari Pakihi | Business Analyst), Madhan Nageswararao (Kaiwhakahaere Pūtea | Finance Manager), Michelle Warren (Health, Safety, and Wellbeing Manager | Kaiwhakahaere Hauora, Haumaru me te Oranga), via teams: Te Aroha Cook (Kaiarataki Whakaoranga I Recovery Manager & Acting Group Manager Community Services and Development), Steve Baker (Recovery

Support - Tautoko Whakaora)

#### 1 KARAKIA

A karakia was held before the meeting.

2 APOLOGIES FOR ABSENCE

Nil.

3 DECLARATION OF CONFLICT OF INTEREST

Nil.

4 CHAIRPERSON'S ANNOUNCEMENTS

Nil.

5 LATE ITEMS OF URGENT BUSINESS

Nil.

It was noted that additional information pertaining to Item 8.3 had been circulated in advance.

**6 PUBLIC PARTICIPATION** 

Nil.

#### 7 MINUTES OF THE PREVIOUS MEETING

#### **COMMITTEE RESOLUTION 2025/277**

Moved: Cr Benita Cairns

Seconded: Cr Denise Eaglesome-Karekare

That the minutes and confidential minutes of the Committee Meeting held on 25 March 2025 be

confirmed.

**CARRIED** 

#### **ACTION SHEET**

#### **COMMITTEE RESOLUTION 2025/278**

Moved: Cr Jeremy Harker Seconded: Mr Philip Jones

The Committee receives the action sheet.

**CARRIED** 

#### 8 GENERAL ITEMS

#### 8.1 CAPITAL REPORTING FRAMEWORK

#### **COMMITTEE RESOLUTION 2025/279**

Moved: Cr Denise Eaglesome-Karekare Seconded: His Worship the Mayor Craig Little

The Committee receives the report.

**CARRIED** 

The Recovery Support introduced the report, noting:

- An overview of the risk framework, explaining that project risks rated as 'red' are escalated to higher organisational levels for decision-making.
- An abbreviated RAG report may be presented to the Finance, Assurance and Risk (FAaR)
   Committee to give a quick overview of project status and identify items requiring further review.

#### The Committee:

- Welcomed the risk reporting framework's ability to identify key projects requiring focus.
- Expressed concern about low perceived risks potentially escalating rapidly.
- Supported applying a similar monitoring approach to the Long-Term Plan and District Plan.
- Sought clarification on the link between the project sheet and business cases. The

Interim Chief Executive explained that each project starts with a business case and associated risk. Once initiated, projects are scheduled and monitored. Governors are provided with enough information- via the RAG system- to question management on changes in risk status and mitigation strategies.

- Asked whether this framework informs the six-monthly community performance report; the Deputy Chief Executive confirmed that it should.
- Discussed the potential for using the RAG methodology across all organisational projects to improve oversight.
- Queried the reporting process for the project sheet, including when and where it would be reported (e.g. to Council or Committee) and at what stage in the risk assessment process.

#### 8.2 HEALTH, SAFETY AND WELLBEING REPORT

#### **COMMITTEE RESOLUTION 2025/280**

Moved: His Worship the Mayor Craig Little

Seconded: Cr Benita Cairns

The Committee receives the report.

**CARRIED** 

The Health, Safety and Wellbeing Manager introduced the report.

The Interim Chief Executive raised concerns regarding the significant time gap between the last runway sweep and the discovery of foreign object debris (FOD). He questioned how long the FOD had been present, its origin, and whether its late detection was due to chance. He recommended implementing daily runway sweeps.

#### The committee:

- Acknowledged that the airport operates as an uncontrolled facility, with the Interim Chief Executive highlighting the importance of daily runway sweeps as a key risk mitigation measure.
- Noted concerns regarding the adequacy of resourcing for the Health, Safety and Wellbeing Manager to effectively manage all identified risks.

#### 8.3 Q3 2024/25 FINANCIAL RESULTS

#### **COMMITTEE RESOLUTION 2025/281**

Moved: His Worship the Mayor Craig Little Seconded: Cr Denise Eaglesome-Karekare

The Committee receives the report.

**CARRIED** 

The Finance Manager introduced the report.

#### The committee:

- Noted concerns about the cashflow forecasting.
- Supported the Finance Manager's recommendation to implement a project management system to track project objectives, progress, and outcomes.
- Requested a summary of critical projects, including original budgets, year-end estimates, remaining spend, funding sources, and whether funding is secured or reliant on future recovery funding, to help identify potential financial shortfalls.

The Interim Chief Executive noted a shortfall of nearly \$5 million in anticipated subsidies and grants, and raised concerns about increased reliance on ratepayer funding in the absence of Crown support, questioning how rate affordability could be maintained.

The Group Manager of Finance and Corporate Support responded that multiple factors are influencing the financial position and emphasised the need for clear monitoring and reporting. He explained that over the past two years, significant recovery-related subsidies had been received, but project delivery had been mixed, resulting in both benefits and drawbacks.

#### 8.4 PROGRESS ON OUTSTANDING MANAGEMENT LETTER POINTS AND OBSERVATIONS FROM INTERIM AUDIT.

#### **COMMITTEE RESOLUTION 2025/282**

Moved: Mr Philip Jones

Seconded: Cr Denise Eaglesome-Karekare

The Committee receives the report.

**CARRIED** 

The Chair raised a concern regarding a discrepancy in the fair value assessment outlined on page 52 of the agenda. If unresolved, it may necessitate a revaluation, potentially resulting in an additional \$50,000 requiring sign-off by the end of October.

#### 8.5 COMMITTEE WORK PLAN 2025

#### **COMMITTEE RESOLUTION 2025/283**

Moved: His Worship the Mayor Craig Little

Seconded: Mr Philip Jones

The Committee approves the Work Plan.

**CARRIED** 

#### 9 PUBLIC EXCLUDED ITEMS

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

#### **COMMITTEE RESOLUTION 2025/284**

Moved: Cr Denise Eaglesome-Karekare

Seconded: Cr Melissa Kaimoana

That the public be excluded from the following parts of the proceedings of this meeting at 11:30am.

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
9.1 - Silt and Debris Fund Update 30 April 2025	s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities  s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

**CARRIED** 

#### **COMMITTEE RESOLUTION 2025/285**

Moved: Cr Jeremy Harker Seconded: Mr Philip Jones

That Council moves out of Closed Council into Open Council at 11:47am.

**CARRIED** 

The Meeting closed with a closing karakia by Cr Denise Eaglesome-Karekare at 11:48am.

	minutes ting held			_	confi	rmed	at	the	Finance,	Assurance	&	Risk	Commit	tee
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#### Finance, Assurance and Risk (FAaR) Committee – Actions Sheet 2022 Triennium

ACTION	MEETING THE ACTION WAS	OFFICER RESPONSIBLE	COMMENTS	COMMENTS	<u>COMMENTS</u>	<u>STATUS</u>	PUBLIC EXCLUDED
	RAISED IN		25/03 update	30/04 update	Update		
Recovery Risk Updates to be presented to the FAaR Committee until the contract end date of June 3 <sup>rd</sup> 2025	11/02/2025	Te Aroha Cook	Verbal report to be provided today both in public and public excluded.	The update is included as part of Steve's report. An Exit Strategy is going to Council in May.	The Exit Strategy will align with section 158 of the Civil Emergency Management Act (CEM Act). It addresses long-term recovery needsparticularly related to Cyclone Gabrielle and June-impacted homesand outlines the transition to BAU, which may span 5-20 years.  Key focus areas include:  Ongoing support and communications postrecovery  Community engagement on unresolved issues  Changes to organisational arrangements  Management of placard status, infrastructure repairs	In Progress	No
3 Waters: Risks to be presented at the next scheduled FAaR Committee	11/02/2025	Luke Knight	The Chair noted that there is an ongoing risk associated with Local Waters Done Well. The item will remain a standing agenda item until the			In Progress	No

			Water Services Delivery Plan is accepted by the Minister of Local Government.				
Take engagement document to April Council meeting	25/03/2025	Mike West		Decision was made by elected members to forgo public engagement/consultation on the 2025/26 Annual Plan due to no significant changes to year 2 of the 2024/27 Long Term Plan.  As a result of this decision the full Annual Plan will be adopted by Council at their May 27 Meeting.	Annual Plan adopted by Council at their May 20 Extraordinary meeting.	Completed	No

#### 8 GENERAL ITEMS

#### 8.1 QUARTERLY PERFORMANCE REPORT 2024/25 QUARTER 3

Author: Michael West, Business Analyst

Authoriser: Gary Borg, Tumu Whakarae Tuarua | Deputy Chief Executive &

Pouwhakarae - Putea Tautawhi Rangapu | Group Manager

Appendices: 1. 2024/25 Quarter 3 Performance Report 4

#### 1. PURPOSE

1.1 This report provides the Committee with Council performance reporting (both Financial and Non-Financial) for Quarter 3 2024/25. No decisions are required.

#### RECOMMENDATION

The Business Analyst RECOMMENDS that Committee receive the report.

#### 2. BACKGROUND

- 2.1 The Finance, Assurance and Risk Committee received Quarter 3 2024/25 Financial Reporting at its May 2025 meeting.
- 2.2 At the time of that meeting Non-Financial Results for Quarter 3 2024/25 were not complete and as such it was agreed a complete quarterly report would be provided to this meeting.
- 2.3 This report combines Financial, non-Financial and Performance stories from all Council departments to provide a detailed picture of Council activity.
- 2.4 The Committee is reminded the Quarter 4 report will take the form of the 2024/25 Annual Report.

#### 3. QUARTER 3 2024/25 HIGHLIGHTS

- Of the 100 non-financial performance measures reported on in this report 55 were met, 20 were not met with a further 25 not measured this quarter (these are predominately annual reporting measures).
- 3.2 Results for this quarter are in line with the previous two quarters results for the 2024/25 year.
- 3.3 Quarterly results for non-financial measures are displayed against results for the last 2 years to provide context as to an areas performance.
- 3.4 Several of the non-financial measures contained in this report use the Residents Satisfaction Survey as their data source, this survey is on an opt in basis so should be relied on to provide an indication of performance at most.
- 3.5 Health and Safety and Human Resources information has been included for the first time to provide both a complete overview of council and to develop reporting in these areas for inclusion in the Annual Report.

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#### 4. EMERGING FOCUS AREAS

- 4.1 An area of high performance in Council is the Planning and Regulatory department, quarterly results across this department range in the high 90% of measures met, with some areas consistently meeting 100% of their performance measures.
- 4.2 Results relating to the performance rating of Mayor and Council are traditionally low as when opt in surveys such as the Residents Satisfaction Survey is used as its data source.
- 4.3 User Satisfaction results for measures relating to Library services and the Library collections remain high with Library visitor numbers steady with around 130 visitors per day.
- 4.4 Residents Satisfaction Survey results for the past 2 years have shown rather low satisfaction rates for Parks and Reserves maintenance with results falling around 58-65% satisfaction levels, these results may warrant a detailed analysis to determine reasoning behind these low results.

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2024/25

# QUARTER 3 FINANCIAL REPORT

TO 31 MARCH 2025



WAIROA DISTRICT COUNCIL

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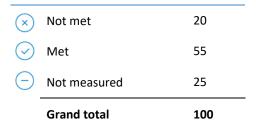
#### OVERVIEW OF PERFORMANCE MEASURES AGAINST 2024/25 TARGETS

Our key performance measures and their targets are how we track and assess the delivery of Council services. Our Long-Term Plan 2024-2027 included Council's suite of performance indicators and measures in line with our **levels of service** consultation. Progress against those measures is reported here for Quarter 3 2024/25.

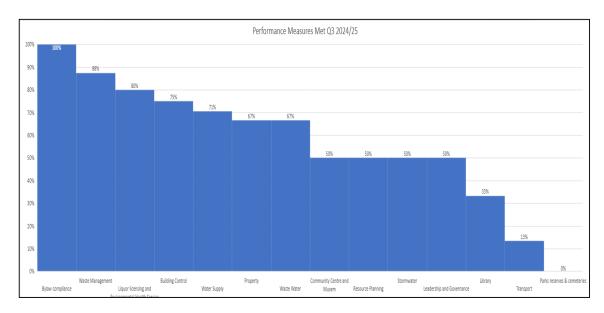
Of the 100 SSP measures reported on, 55 were met this quarter with 20 not being met and a further 25 not being measured this quarter. Of these 25 measures not met; the majority are either measured annually or no data has been supplied by Council departments.

Increasing or decreasing trends have been noted against results in this report where available. Of particular interest to elected members will be those measures in the Leadership and Governance results which have come from the results of the resident's satisfaction survey and reflect respondent's views towards Councils decisions.

Further details of our performance measures and results are detailed in each activity group report.



The total measures reported here include individual components of measures with multiple targets.



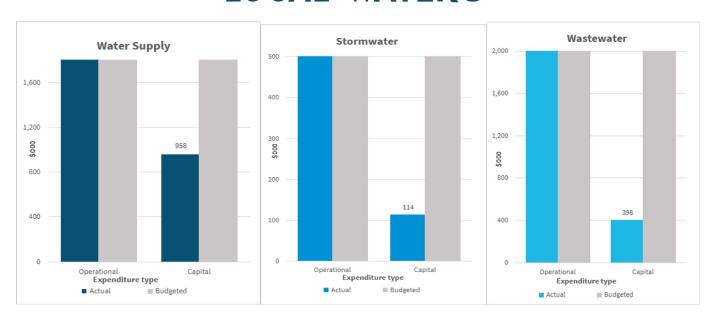


## TĀ TĀTĀU WHAKATUTUKITANGA Ā-TAIPITOPITO NEI

OUR PERFORMANCE IN DETAIL

#### NGĀ WAI E TORU

#### LOCAL WATERS



#### QUARTER 3 2024/25 HIGHLIGHTS PROFESSIONAL DEVELOPMENT

Training has been a particular focus for our 3 waters compliance officer who, has successfully completed the following digital badges through Water NZ to further enhance knowledge and skills in the water and wastewater sectors:

- Drinking Water 101
- Drinking Water 201
- E-Learning Te Mana o te Wai
- E-Learning How to Write an Abstract Paper
- Wastewater 101
- Backflow 101

Our compliance officer and infrastructure operations engineer also completed the Certificate in Effective Wastewater Management under the Resource Management Act (RMA), further strengthening capability in wastewater system management and compliance.

Our compliance officer and infrastructure operations engineer completed a Certificate in Drinking Water and Wastewater Sampling and a attended a Water Loss conference.

#### **PROJECT UPDATES**

#### **Nuhaka Rugby Club Water Supply**

The Nuhaka Rugby Club water supply project to enhance the water supply for the club and ensure compliance with national drinking water regulations is progressing well. The key tasks include:

- ${\tt 1.} \quad {\tt Installation\ of\ a\ UV\ filter\ system\ to\ improve\ water\ quality.}$
- 2. Cleaning of the water tank and replacement of the lid.
- 3. Development of a Drinking Water Safety Plan to meet Taumata Arowai's regulatory requirements.
- 4. Regular water sampling in compliance with Taumata Arowai's standards.

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5. Sampling has begun with the first sample of raw water (water before treatment) came back positive for E.coli, the sample taken after treatment was clear of any E.coli or coliforms.

#### **Mahanga Water Restrictions**

Water restrictions were imposed at Mahanga during the holiday period and this has proven effective, with treatment plant staff reporting that they worked well. The restrictions were lifted at the end of January 2025.

#### **Wastewater Pump Stations:**

The installation of Starlink systems at pump stations and wastewater plants is ongoing and will be completed before the end of the financial year. These systems will allow for off-site real time monitoring.

#### Tuai Water Network Upgrade:

This project continues with the installation of new water pipes.

#### Stormwater CCTV Project:

The project commenced in December 2024, with approximately 1.5 km of stormwater pipe being inspected via CCTV. This project focuses on areas with drainage challenges in the south side of Wairoa township.

#### **Carroll St Stormwater Renewal:**

This project is currently being developed with request for tenders to begin before the end of the financial year.

#### **WDC Website Overhaul**

The project to overhaul the Wairoa District Council (WDC) 3 Waters website pages is currently in progress. With the project aiming to consolidate and streamline scattered information and improve public engagement and ease of access to critical water-related data.

#### WATER SUPPLY

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target Met		
	Compliance with Drinking Water Standards (Part 4 bacterial compliance criteria)							
Safe, high quality water	Wairoa/Frasertown and Tuai	Compliant	Compliant	Compliant	Compliant	Υ		
supply is provided	Compliance with	Drinking Water Stand	dards (Part 5 protoz	oal compliance	criteria)			
	Wairoa / Frasertown	Compliant	Compliant	Compliant	Compliant	Υ		
To provide reliable water networks	Residents (%) satisfied with the water supply	76%	63%	65%	≥80%	N		
	Number of complaints a	bout water supply pe	er 1000 connections	5				
	Drinking water clarity	1 per 1,000	0 per 1,000	0 per 1,000	10 per 1000	Υ		
	Drinking water taste	0 per 1,000	0 per 1,000	0 per 1,000	10 per 1000	Υ		
Water pressure and flow appropriate for its	Drinking water odor	0 per 1,000	0 per 1,000	0 per 1,000	10 per 1000	Υ		
	Drinking water pressure or flow	2 per 1,000	0 per 1,000	0.9 per 1,000	20 per 1000	Υ		
intended use	Continuity of supply	21 per 1,000	6 per 1,000	6.3 per 1,000	20 per 1000	Υ		
	Responsiveness to issues	0 per 1,000	0 per 1,000	0 per 1,000	10 per 1000	Υ		
	Percentage of real water loss from our networked reticulation system (calculated using minimum night flow)		33%	Measured Year End	32%	Not yet measured		
		Median response t	ime for urgent callo	outs				
	Wairoa / Frasertown (attendance time)	0.2 hours	0.7 hours	8.1 hours	1 hour	N		
Water supply assets are managed	Other areas (attendance time)	0.3 hours	1.8 hours	0 hours	2 hours	Υ		
prudently to ensure	Wairoa / Frasertown (resolution time)	3 hours	1.12 hours	8.1 hours	4 hours	N		
long term financial sustainability for current and future	Other areas (resolution time)	0 hours	1.3 hours	0 hours	5 hours	Υ		
	N	Median response time	e for non-urgent ca	llouts*				
generations	Attendance time in days	0.4 days	0.6 days	0.4 days	2 days	Υ		
	Resolution time in working days	2 working days	0.7 working days	0.0 working days	3 working days	Υ		
Water resources are used efficiently and sustainably	Average drinking water consumption per day per resident	405.9 litres	536.6 litres	Measured Year End	500 liters	Not yet measured		

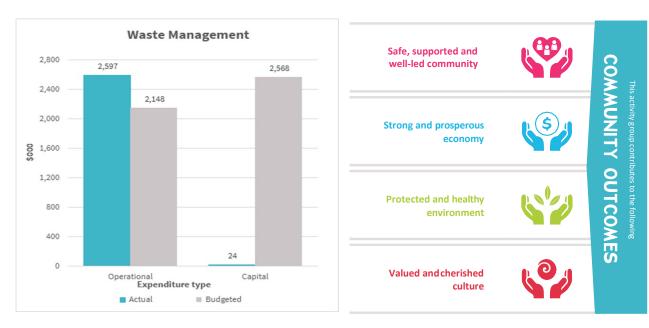
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Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target Met
Mitigate risk of flooding in	Number of flooding events in the district	11	47	0	≤10	Υ
urban areas	For each flooding event, number of habitable floors affected (per 1000 properties)	0.43	8.26	0.00	≤50	Υ
To provide reliable	Residents (%) satisfied with the stormwater system	47%	38%	42%	≥80%	N
stormwater networks	Number of complaints about stormwater system performance (per 1000 connections)	36	37	4.0 per 1000	≤50	Υ
Stormwater disruption during natural disaste events are minimized		No emergency flooding events during the year other than Cyclone Gabrielle.	317.4 hours	No emergency flooding events	1 hour	Υ
	Median response time for urgent flooding event (attendance time)	t 2 hours	317.7 hours	No urgent flooding events	2 hours	Υ
	Compliance with Council's res	source consent	s for discharge	from its stormw	ater system	
Effects on the natural	Abatement notices	No consent -	No consent -	No consent -	0	n/a
environment are minimized	Infringement notices	consent	consent application	consent	0	n/a
	Enforcement orders	application currently	currently	application currently	0	n/a
	Convictions	underway	underway	underway	0	n/a

#### **WASTEWATER**

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target met			
Mitigate risk of environmental and public health impacts	Dry weather wastewater overflows per 1000 connections	0	2.1	0.4	10	Υ			
To provide safe and	Number of c	omplaints about	wastewater per 1	1000 connections	5				
reliable wastewater	Sewage odor	2 per 1,000	3 per 1,000	0.4 per 1,000	15 per 1000	Υ			
service to customers	Sewerage system faults	1 per 1,000	3 per 1,000	0.4 per 1,000	15 per 1000	Υ			
	Sewerage system blockages	5 per 1,000	4 per 1,000	1.3 per 1,000	15 per 1000	Υ			
	Responses to issues with sewerage system	0 per 1,000	1 per 1,000	2.1 per 1,000	15 per 1000	Υ			
	Compliance with resource consents for discharge from wastewater system measured by number of								
	Abatement notices	0	0	0	0	Υ			
Protection is provided to the community and the environment	Infringement notices	0	0	0	0	Υ			
	Enforcement orders	0	0	0	0	Υ			
	Convictions	0	0	0	0	Υ			
	Med	ian response time	for wastewater	overflows					
Wastewater assets are managed prudently to	Wairoa / Frasertown (attendance time)	1 hours	5.9 hours	0 hours	1 hour	Υ			
ensure long term	Other areas (attendance time)	0.5 hours	0.67 hours	0 hours	2 hours	Υ			
inancial sustainability	Wairoa / Frasertown (resolution time)	2 hours	5.9 hours	0.2 hours	4 hours	Υ			
for current and future generations	Other areas (resolution time)	25 hours	5 hours	0 hours	5 hours	Υ			

## WHAKAHAERE PARA WASTE MANAGEMENT



#### QUARTER 3 2024/25 UPDATE

The solid waste management activity covers keys functions and services such as

- The provision and operation of the Wairoa District Council's waste management strategy
- The maintenance of the landfill assets including the Wairoa landfill, weighbridge and recycling centre, along with rural recycling drop off points
- Provision of domestic waste and recycling collection services
- Aftercare of closed landfills
- Planning and delivery of waste minimisation and education plans

#### **Mahia Recycling Centre**

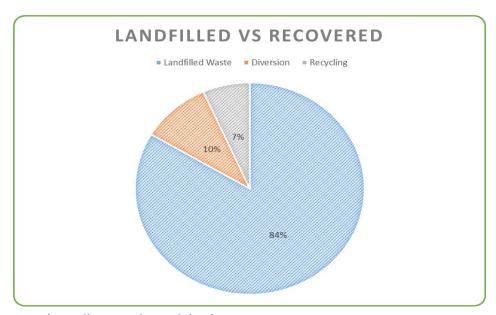
Mahia Recycling Centre project delivery is critical. Failure to deliver may result in the forfeiture and repayment of funding. Project delivery depends entirely on securing a suitable permanent site. An information report was endorsed by Council early Q1 for consultation on a land status change from recreation reserve to local purpose reserve at the Opoutama reserve. Few submissions were received opposing use of this site – further engagement has been directed with the wider Mahia communities through Q4. The intention is clear, council wishes to deliver the project with community satisfaction around the chosen location.

#### PEOPLE, EDUCATION AND COMMUNITIES

Wairoa joined the World Cleanup Day supported by local businesses, schools and emergency services. The community engagement team organized a local cleanup of our whenua focusing on the river reserves. The waste team supported by providing waste education flyers, cleanup equipment, sorting, weighing and recovery of materials.

A total of 921.6kg of litter was collected. Of this 40kg was potentially divertible, however because it has been deposited around Wairoa, the majority was degraded or contaminated with dirt, debris or other items that could not be recycled. The total amount that we could extract to send to be recycled was 21.6kg.

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#### PERFORMANCE (compliance and complaints)

The number of missed kerbside collections (excluding where a resident did not put their bin out in time) for Wairoa urban and Frasertown is low. This can be attributed to consistency in contractor performance.

#### **Kerbside Expansion**

Council was successful in securing Waste Minimisation Funding (WMF) to develop a kerbside feasibility study and implementation costs. Kerbside collection of organics being the main driver, as was a requirement to be implemented by 2027, however a review of all existing kerbside services will be rolled into the project including bins/crates and expansion to rural communities.

The feasibility study has been completed. The kerbside collection model (introduction of Organics for Wairoa, Frasertown, Nuhaka and Mahia), is awaiting decision from council as to the preferred service model.

#### **Wairoa Recycling Centre**

A submission to the WMF fund for 75% of capital costs was made to seek upgrades to the existing Recycling and Landfill off areas to better support resource recovery.

The design will provide the council with the facilities to divert organic and recoverable waste from landfill. It will also provide the necessary infrastructure to support the planned kerbside collection system and support local recovery and utilisation of materials.

It is critical to ensure this project delivers both the immediate and long-term strategic needs of the Council, including accommodation of the decision regarding future disposal of solid waste at the Fraser Street landfill, kerbside expansion decisions and to feed into the next WMMP and Long-Term Plan.

#### Silt & Debris fund - Landfill repair and remediation (funded)

Landfill remediation (P2, P5, P6) – Earthworks and silt remediation work commenced Q2, requiring completion by 30 June 2025.

Ministers approved the purchase of a shredder (P12). A recent trial conducted over 3 weeks demonstrated the potential benefits of shredding municipal solid waste prior to transport. The trial indicates that shredding can significantly reduce waste volume and improve compaction, thereby enabling greater load density per trip.

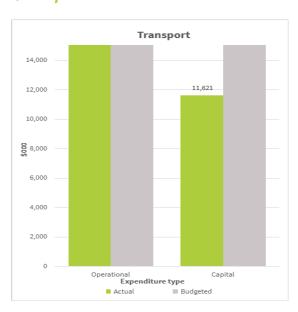
A loadout platform is being constructed to assist with transporting waste out of town. Construction has commenced and expected to be completed early in Q4. Additionally, the purchase and installation of a 24-metre weighbridge was approved. Geotechnical information demonstrated ground improvements are required prior to installation of the bridge.

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target met
Provide safe and reliable refuse and recycling kerbside collection	Number of times when minimum frequency of kerbside refuse and recycling service in Wairoa and Frasertown (weekly) is not met, per year	1	0	0	0	Y
	Number of times when minimum frequency of collection from specified drop-off points from Māhia, Nuhaka and Mohaka is not met, per year	3	0	0	0	Y
services and rural waste services	Number of health and safety breaches by waste services contractors, per year	0	0	Measured at Year end	0	Not yet measured
	Percentage of missed household refuse service requests responded to by 12 pm the next day (on validation)	100%	100%	89%	100%	N
Provide the Wairoa Landfill for safe waste disposal	Council will operate and maintain the Wairoa landfill for the disposal of domestic and commercial refuse, being open for the public at least 6 hours per day, 4 days per week	95%	98%	100%	100%	Y
Effects on the natural environment are minimized	Number of non-compliance events with the resource consent conditions for the Wairoa Landfill, per year	0	0	0	0	Υ
	Number of non-compliance events with the resource consent conditions for the closed landfill sites, per year	0	0	0	0	Υ
Council facilitates waste minimisation practices and promotes reduction of the amount of waste going to landfill	The amount of material diverted from landfill by the Wairoa community in tonnes (excludes green waste)	143	301.25	Measured at year end	>75 Tons	Not yet measured

#### RANGA TRANSPORT

#### LandTransport, Airport





#### **QUARTER 3 2024/25 HIGHLIGHTS**

Dropouts/washouts were monitored throughout the quarter to ensure they did not get any worse, teams have taken advantage of the settled weather to complete as many outstanding roading projects as possible. A new partnership has been formed with the Nuhaka Iwi, in collaboration with KiwiRail and NZTA, to address and prevent flooding in the district. The initiative began with upgrading culverts under roads and piping open drains and accessways. KiwiRail has also removed a section of disused railway to enable the installation of roadside drains in the Nuhaka area. This project aims to divert water away from the township and into the drainage system.

Quarter 3 2024-25 marked a period of resilience, delivery, and development for the roading team. While emergency recovery work continued, the team also achieved significant milestones across planned programmes and strategic initiatives—ensuring a balance between response and long-term service delivery.

#### **EMERGENCY WORKS PROGRESS**

The roading team remained focused on delivering emergency works initiated by past weather events. Key activities included:

#### **Award of Two Major Emergency Works Contracts**

These contracts target critical sections of the network requiring urgent restoration. Their delivery will restore access, improve resilience, and support regional economic activity.

#### **Release of Multiple Individual Repair Sites**

Numerous smaller-scale sites were also released for construction, through our agreed local contractor procurement method. This approach has helped maintain steady progress across the broader recovery effort.

#### Te Reinga Bridge Rebuild Awarded to QRS

The Te Reinga Bridge rebuild project—a vital link for rural connectivity—was formally awarded to Quality Roading and Services (QRS). This marks a key milestone in the region's infrastructure rebuild, with works to

commence in the following quarter. QRS's proven capability and local knowledge will be critical to successful delivery.

#### **OPERATIONAL ACTIVITIES**

#### Full Delivery of 2024/2025 Annual Reseal Programme

Despite weather and resourcing challenges, the team completed the entire reseal programme for the financial year. This effort protects pavement integrity, extends asset life, and ensures safer travel for road users

#### **Team members**

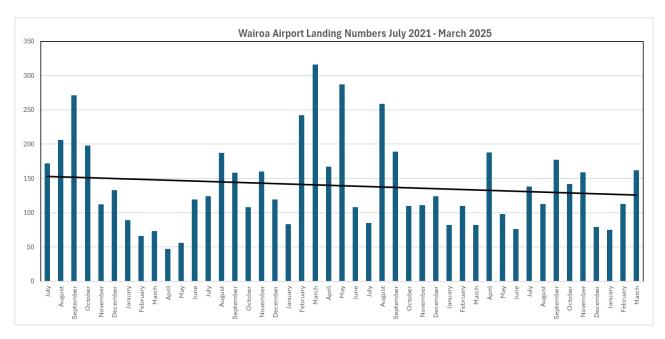
Our Cadet has been promoted to a Contract Manager role. This reflects our commitment to growing talent from within and strengthening operational leadership. We have a recruitment strategy in place to recruit two new cadets

cauets						
Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target Met
The land transport network is designed and maintained to be safe	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number**	-3	2	1	Change is less than or equal to 0	No
	Average Roughness – sealed roads which meet smooth road standards for 'fair' ride quality*	86%	94%	Measured at end of year	Average NAASRA*** of sealed road network < 110	Not yet met
Road users will experience a fair ride quality on a well-maintained and managed sealed road network asset	Condition of sealed road network: ** The average quality of ride on a sealed local road network, measured by Smooth Travel Exposure.	97%	95%	Measured at year end	≥90% of sealed network smoother than specified threshold	Not yet met
	Condition of footpaths: * The percentage of footpaths in average condition or better (measured against WDC condition standards)	87%	83%	Measured at End of Year	≥95%	Not yet met
	Road users consider the land transport service to be "fairly good, very good or better"	22%	29%	Measured at End of Year	≥ 75%	Not yet met
The land transport network is	Percentage of network unavailable to Class 1	2.20%	0.50%	Measured at End of Year	< 0.1%	Not yet met
managed in a manner that assists the economic	Percentage of network unavailable to 50 Max	4%	4%	Measured at End of Year	< 15%	Not yet met
development of the district	Number of bridges not meeting HCV Class 1 requirements	9	6	Measured at End of Year	≤3	Not yet met
Road assets are managed prudently to ensure long term financial	Condition of sealed road network: ** The percentage of the sealed local road network that is resurfaced annually (by area).	4%	6%	Measured at End of Year	4.9 %	Not yet met
sustainability for current and future generations	Response to service requests:  ** Percentage of customer service requests responded to within 5 days	72%	67%	83%	≥ 90%	No
Council quickly restores access on	No. of journeys impacted by unplanned events*	97,111	54,699	Measured at End of Year	2% decrease on previous year	Not yet met
key routes after natural event	No. of instances where road access is lost*	96,226	30,979	Measured at End of Year	Decreasing trend on previous year	Not yet met

Effects on the natural environment are minimized

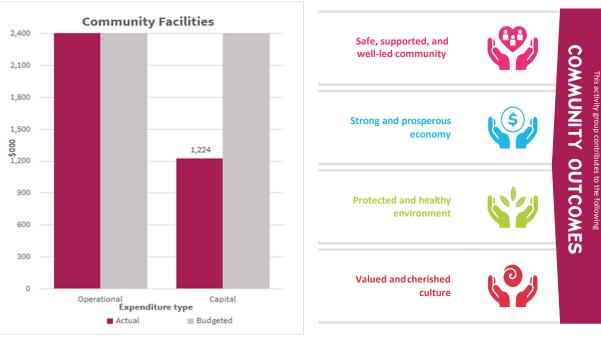
Airport service is available for use

CSR complaints related to dust	11	24	6	Decreasing trend on previous year	Yes
Percentage of programmed dust reduction initiatives completed annually	100%	100%	Measured at End of Year	100% Y2 = 0 sites	Not yet met
Number of times when the airport is closed (not available to be used), per year	7	1	0	0	Yes



	AIRPORT LANDING NUMBERS									
	2021/2022	2022/2023	2023/24	2024/25						
July	172	124	85	138						
August	206	187	259	113						
September	271	158	189	177						
October	198	108	110	142						
November	112	160	111	159						
December	133	119	124	79						
January	89	83	82	75						
February	66	242	110	113						
March	73	316	82	162						
April	47	167	188							
May	56	287	98							
June	119	108	76							

## NGA TAPUTAPU HAPORI COMMUNITY FACILITIES



Cemeteries, Parks and Reserves, Library, Community Support

#### **QUARTER 3 2024/25 HIGHLIGHTS**

#### Library

This third quarter has been busy with events and general visits to the library! With 8,342 patrons visiting us between the months of January-March. This quarter we started our Nexus Club with the aim of attracting more teenagers into the building and teaching them new skills. A new adult reading programme was launched in March and has proven to be very popular. Patrons are enjoying being placed outside of their comfort zone. This program runs for around 3 months and will finish with a discussion platform.

The Digital Hub continues to be popular with all ages offering a range of digital platform learnings including: - Office 365, Code.org, m Block, Codey Rocky, Stop-Motion Movies, Bambu Studio, ChatGPT and Pixlr. All after school classes are fully booked every term.

Library roof replacement was completed on library early in the year and final signoff was achieved for the fire and security systems.

Ngā Urupā | Cemeteries

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target Met
Cemetery assets are well maintained	Percentage of residents' overall satisfaction with cemetery maintenance	64%	66%	61%	80%	N

#### Ngā Papa Rēhia me ngā Whenua Tāpui | Parks and Reserves

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target met
	Percentage of residents' overall satisfaction with parks and reserves maintenance	52%	60%	58%	80%	N
Provide prompt responses for service	Percentage of open space requests responded to within 24 hours	76%	29%	42%	>85%	N

#### Pātaka Pukapuka | Library

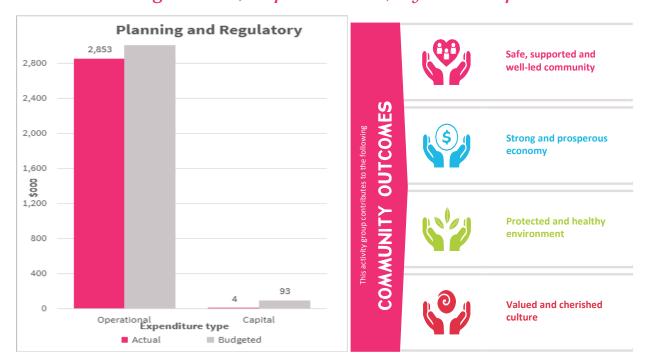
Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target met
Library delivers positive and high-quality	User satisfaction (%) with library services	92%	95%	93%	≥80%	Υ
	User satisfaction (%) with library collection	77%	88%	78%	≥80%	N
experiences	Library physical visits	41,740	33,158	8342	32,000	Not yet met

#### Taituarā Hapori | Community Support

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target met
Community Centre is accessible and well utilized by community	Total visits to the Wairoa Community Centre	87,259	94,242	No data	Visitor numbers ≥ previous year	n/a
	User satisfaction (%) Community Centre	75%	77%	80%	≥80%	Υ
Museum is accessible and well utilised by community	Total visits to the Wairoa Museum	895	3,359	No data	Visitor numbers ≥ previous year	n/a
	User satisfaction (%) Wairoa Museum	99%	92%	98%	≥80%	Υ

## MAHEE ME WAETURE PLANNING AND REGULATORY

Resource Planning, Environmental Health, Building Control, Liquor Control, Bylaw Compliance



#### QUARTER 3 2024/25 HIGHLIGHTS

#### **Building consents**

During the months from 1st July 2024 to 31st March 2025, the number of building consents applications granted was 126 with a total value of \$38.46M. During this time the average number of days taken to process a building consent was 12.7 days which is within the statutory 20 working days process application.

517 building inspections were completed during this period, an increase from 250 last year for the same time period.

#### **Challenges and achievements**

Nationwide competition for skilled BCA staff has continued to increase with Central Government agencies and private contractors offering attractive renumeration packages which local councils struggle to compete with. As a result of these challenges the BCA has recently had 1 BCO leave the WDC BCA.

WDC has not been able to retain its 4 BCOs and 2 Reg Admin staff. The BCA now has a total of 3 and 2 Reg Admin staff. Of the remaining 3 BCOs only 1 holds a competency for residential dwellings which is forcing the BCA to utilise contractors and consultants to be able to keep up with the increasing inspection workloads.

Increased auditing scrutiny by auditing bodies has also placed additional strain on resources and required intensive input from BCA staff over the last quarter. The BCA however has recently received confirmation that it has retained its accreditation and retains the low-risk classification.

The BCA has instigated multiple system improvements to gain efficiencies and reduce the cost of providing building services to the Wairoa ratepayers. The BCA has also reviewed its invoicing methodology after feedback from

customers. The BCA is moving back to upfront invoicing, which was better received from customers and members of the public.

BCA has for the past 18months utilised a time tracking software which will allow a much more accurate estimation of the time taken for each consent to enable a more accurate estimation of costs, this change is expected to greatly reduce unwanted and unexpected invoices at the completion of the project while still maintaining a user pays system.

#### Meeting our required targets

During this period 98% of consents met their performance measures for issuing building consents and 88.7% of code compliance certificates (CCCs) were issued within the 20-day statutory timeframe. During this period 100% of LIM applications were processed within the statutory timeframe of 10 working days.

#### **Improvements**

A significant enhancement has been introduced by transitioning from the "Alpha1" building consent request further information (RFI) system to the "Build" RFI system. The new processing system is a continuation of the previous move from the Alpha1 application portal to the objective Build application portal. This new change in how RFIs are sent and received from the applicants has been designed to streamline and simplify the consent process by making clear pathways to sending and receiving information.

#### Kaupapa Here Rauemi | Resource Planning

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target met
Provide an efficient, responsive, and	All resource consent applications processed within statutory timeframe set under the Resource Management Act	90%	91%	100%	100%	Υ
compliant resource planning service	Users (%) who rate resource consent service as good or very good	64%	34%	76%	≥80%	N

#### Whakararata Waihanga | Building Control

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target met
	Building consents (%) processed within statutory time frames	90%	98%	98%	90%	Υ
Provide an efficient, responsive, and compliant building control service	Certificates of acceptance (%) processed within statutory time frames	100%	100%	100%	90%	Υ
	Users (%) who rate building control service as good or very good	64%	57%	50%	≥80%	N
	Building Consent Authority (BCA) accreditation retention	Retained	Retained	Retained	Retain	Υ

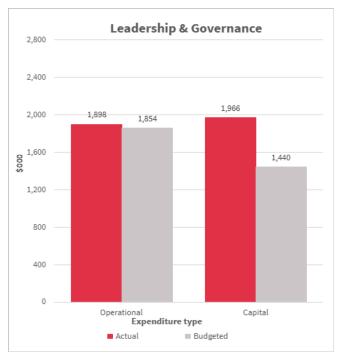
#### Pāero | Bylaw Compliance

Levels of Service	Performance Measure	Actual 2021	Actual 2022	Q3 2024/25	Target 2023	Target Met
Provide an efficient, responsive, and	Known dogs (%) registered by 30 June each year	99%	89%	95%	≥75%	Υ
compliant dog and stock control service	Annual Report about the administration of Council's policy and dog control practices adopted by 30 August	Not Achieved	Achieved	Achieved	Achieved	Υ

## Oranga Taiao | Environmental Health Whakararata Waipiro | Liquor Control

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2034/25	Target 2024/25	Target met
Provide an efficient, responsive and compliant environmental health service	Non-food premises registrations required under legislation completed (%)	100%	100%	100%	100%	Υ
	Noise control (unreasonable noise) complaints responded to in accordance with legislation, regulations, and Council policy.	95%	100%	89%	90%	N
	Verification reporting to be completed within 10 days of verification as per Quality Manual.	90%	100%	100%	90%	Υ
Provide an efficient, responsive and compliant liquor control service	Management licenses (%) processed within 30 days	100%	100%	100%	100%	Υ
	Renewal and new licenses (%) processed within statutory time frames	100%	100%	100%	100%	Υ

## MANA WHAKATIPU ME KAWANATANGA LEADERSHIP AND GOVERNANCE





Community Representation, Māori Relationships, Economic Development

#### **QUARTER 3 2024/25 HIGHLIGHTS**

#### **COMMUNITY HALLS & FACILITIES**

Works to improve halls weatherproofing and resilience for Kotemaori Hall were completed early in the year. The solar panel work was completed under the MBIE Solar Resilience Project. Celtic Clubrooms renovation work is nearing completion. Deck, ceiling, guttering is completed. Interior paint and flooring will be completed early in Q4. Kitchen remodel is due late Q4. The Netball Pavilion work is nearing final compliance. Public use has been signed off. A few remaining items are with the builder for final compliance.

Following a recent seismic assessment report, the identified next steps were to prioritise 9 council owned building for further investigation and assessments to improve our seismic resilience. Next steps are to complete Detailed Seismic Assessment (DSA) for the Administration building and Boundary Pump station. An assessment will be completed to determine if the Water Intake Building will require a DSA. Initial Seismic Assessments (ISA) will be conducted on the Water Treatment Plant and Gaiety Theatre.

#### **PEOPLE & COMMUNITIES**

Recreation Aotearoa Midlands provide professional development opportunities though localised one day events across the region by bringing industry professionals together to meet, engage, share and continue professional interactions, attracting professionals from Palmerston north through to Gisborne.

The team hosted Wairoa's first Big Day Out event late in Q3. The event was centred around community facilities affected by recent flooding events, highlighting our resilience and togetherness. Site visits included the community centre, Destination playground, Lighthouse, River reserve enhancement work and Ahi Komou Gemmells on Parade

#### **Civil Defence Emergency Management**

Over 85 participants have started the Hawkes Bay Emergency management Capability Development Pathway programme. Of these 35 participants have attended the Working in a Coordination Centre course, 20 have completed Specific CIMs Function courses and 10 participants have completed Managing a Coordination Centre course. Partner agencies. NGO and Iwi have been included into these courses.

#### Whakahuahua Hapori | Community Representation

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target Met
Elected Members are accessible and responsive to community	Residents (%) who know how to make contact with elected members	76%	45%	68%	≥85%	N
	Residents (%) satisfied with Mayor and Councillors	45%	47%	32%	≥85%	N
Council facilitates democratic decision- making, and community engagement opportunities	Meeting and committee agendas (%) made available to the public within statutory time frames	100%	100%	100%	100%	Υ
	Residents (%) who believe they have adequate opportunities to have their say in Council activities	45%	41%	41%	≥85%	N
	Residents (%) who state they are satisfied with how the Council makes decisions	34%	25%	23%	≥80%	N
Council information is accessible and service compliant	Residents (%) who agree that Council information is easy to access (via website, libraries, social media, newspapers etc)	53%	39%	40%	≥80%	N
	Official information requests (%) handled within legislative time frame	74%	100%	100%	100%	Υ

#### Hononga Māori | Māori Relationships

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target Met
Council supports and facilitates Māori participation in decision-making	The required number of nominations are received within established timeframes and appointments made to Council's Māori Standing Committee	Achieved	Achieved	Achieved	Achieved	Υ
	The Māori Standing Committee meetings are scheduled and attended no less than bi-monthly	Achieved	Achieved	Achieved	Achieved	Υ

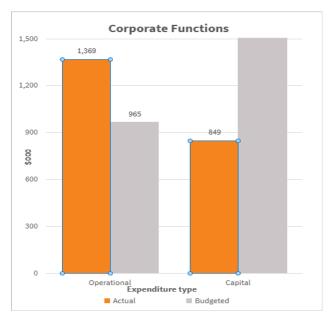
#### Whanake Ōhanga | Economic Development

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25 Ta	rget Met
Council supports progressive and collaborative economic development for the district	Actions in the Economic Development Plan and Action Plan completed (% of actions completed)	88%	84%	80%	80%	Υ
i-Site is accessible, well utilised by visitors and delivers positive experiences	Total visits to the i-Site	1,911	10,823	No data supplied	Visitor numbers ≥ previous year Q3 target 6,877	
•	User satisfaction (%) with i-Site	90%	91%	57%	≥80%	N

### RANGAPŪ

#### **CORPORATE FUNCTIONS**

#### Corporate Services, Property, Corporate and Funds Management





#### **QUARTER 3 2024/25 HIGHLIGHTS**

#### **ANNUAL PLAN 2025/2026**

This quarter has been consumed with the development of the 2025/26 Annual Plan, weekly workshops have been held with staff and elected members to determine the contents of the plan. A decision was made to forgo Public Consultation on the Annual Plan in favour of producing an information supplement given there are no new projects outside of those consulted on last year during the Long-Term Plan development.

Additionally, a lower-than-expected rates increase has meant all activity budgets have been reviewed with non-essential projects been deferred but all current levels of services been maintained.

#### **Interim Audit**

This quarter has also seen Ernst and Young Auditors conducting an interim audit in preparation for their Annual Audit, this audit has been a completely remote audit and has resulted in 52 audit requests. At time of writing the results from this interim audit had not been received.

We have proactively engaged with all business units to coordinate and complete the 2024–25 interim audit process walkthroughs with our external auditors and have completed all interim audit testing for the period July 2024 to January 2025. This proactive approach ensures that both WDC Finance and external auditors can focus solely on the remaining February to June 2025 period during year-end audit. This preparation is expected to reduce audit workload by 40–50% during the final quarter.

#### Cybersecurity

Cybersecurity has been the primary focus with all 96% of all staff having completed the SafeStack NZ, online training courses in Privacy and Cybersecurity by February 2025. SafeStack's training programs offer a comprehensive way of protecting people, systems, and data in an ever-changing world.

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Council staff were subject to two phishing attacks on the 20th of February, resulting in 10 staff clicking on the links in the malicious email. Due to early detection, Firewall security policies, staff training and endpoint protection of this threat no damage was caused.

A Shared Cybersecurity Managed Detection & Response Contract has been signed with ALGIM /SSS which provides council with Elevated, Dynamic Endpoint Security Agent Maintenance and Health Checks. Health Check measure testing was completed at the beginning of January, with results currently being implemented.

# Whakahaere Rangapū Me Pūtea | Corporate and Funds Management

The Finance team continued to deliver essential financial services during Quarter 3, including monthly financial reporting, accounts payable and receivable processing, and treasury management. This quarter's key focus areas included enhancing internal controls, improving cashflow management, and supporting the development of the 2025–26 Annual Plan. Quarter 3 marked a period of strong financial discipline and strategic planning. Our focus on continuous improvement, early audit preparation, and enhanced financial coordination across departments ensures WDC remains on track to meet both statutory obligations and internal performance targets.

#### **Key Achievements**

## **Supplier Payments and NZTA Claim Processing**

We successfully revised the supplier payment cut-off dates, moving from a single monthly cut-off on the 20th to two streamlined processing slots on the 10th and 15th of each month.

This change significantly improved our ability to submit NZTA claims in a timely manner, resulting in more consistent and predictable cashflow management. It also reduced processing delays and improved coordination with activity managers and the engineering team.

## **Internal Audit and Transaction Validation**

The Finance team led an internal audit review focused on validating financial transactions. A comprehensive audit report was submitted to Council, complete with findings and an action plan to strengthen internal controls and operational accountability.

# Kaiurungi Ratonga | Customer Services

The Customer Services team is responsible for assisting residents, businesses, and visitors with inquires, requests, and issues related to council services. Our main duties typically include:

- Providing information: such as answering questions about Wairoa District Council services, Policies and local regulations.
- Processing requests: we handle requests for permits, rates, rubbish & recycling collections, building consents, and many more council services.
- Manage complaints: logging, investigating and resolving complaints about Wairoa District Council services or infrastructure.
- Handling payments: we process rates, fines, licenses, and other Council related fees.
- Liaising with other departments: as the first point of contact within in the Council we direct all inquiries to the appropriate teams within the Council.
- Emergency Response support: we also assist with communication and coordination during emergencies and natural disasters.

Aside from these front-line duties the Customer Services team also manage our Council records, this includes the handling of official's documents, maintain accurate records, and ensuring compliance with data and retention policies.

The main goal of our team is to ensure efficient and helpful service delivery to the community while maintaining a positive relationship between the Council and its residents.

Total Customer Enquiries for this Quarter					
Department	Jan	Feb	Mar		
Recovery	42	51	114		
Animal Control and Compliance	281	232	253		
Rates	327	316	353		
Environmental Health	59	53	132		
Building/Planning	231	231	253		
Assets and Infrastructure	447	356	409		
Mayor	9	5	12		
Senior Leadership	6	13	12		

This quarter, we processed a total of **4,044 customer enquiries**, reflecting the consistent demand across the Council's departments and the vital front-line role our team plays.

#### **Quarter-on-Quarter Growth**

Compared to the previous quarter, we have seen a significant increase in customer enquiries across most departments. This uplift reflects both seasonal trends and a growing level of community engagement with Council services. Key areas such as **Recovery**, **Environmental Health**, and **Rates** experienced noticeable rises, signalling increased public interaction, particularly in support-related services and regulatory matters.

#### **Key Trends and Highlights:**

- **Recovery**: Enquiries rose sharply throughout the quarter, increasing from 42 in January to 114 in March. This consistent upward trend shows the community's continued focus on support initiatives and recovery planning.
- **Animal Control and Compliance**: With 766 enquiries this quarter, volumes remained steady, with a slight dip in February before returning to strength in March. This continues to be one of our highest-demand areas
- **Rates**: Total enquiries reached 996, with the highest volume in March (353), reflecting ratepayer enquiries ahead of the financial year-end and reinforcing the importance of timely, accurate customer support in this area.
- **Environmental Health**: This department saw a major spike in March, rising from 53 in February to 132, more than doubling. This could reflect seasonal inspections, food safety awareness, or increased public event activity.
- **Building and Planning**: Consistent demand was observed throughout the quarter, reaching 253 in March. The ongoing community interest in development, consents, and planning support remains strong.
- **Assets and Infrastructure**: As the busiest area, with 1,212 total enquiries, our team continued to support residents with a wide range of infrastructure needs. March saw an increase from February, indicating a return to typical service levels following a mid-quarter dip.
- Mayor and Senior Leadership: While smaller in volume, these high-level enquiries were managed with the professionalism and discretion they require. A total of 26 enquiries were received for the mayor, and 31 for Senior Leadership across the quarter.

## **What This Means**

The growth in customer interaction compared to the previous quarter speaks to both the trust our community places in Council services and the critical role our team plays in delivering that support. Despite increased volumes, we maintained high service standards, ensuring that residents continued to receive timely, accurate, and friendly service across all departments.

# Āhuatanga Ōkiko | Property

Levels of Service	Performance Measure	Actual 2022/23	Actual 2023/24	Q3 2024/25	Target 2024/25	Target Met
To provide Council buildings that are compliant with legislative requirements	All pensioner housing units are proactively inspected six monthly	100%	100%	100%	100%	Υ
Provide prompt responses for service	Percentage of requests responded to within 3 days (including safety defects)	93%	50%	77%	>80%	N
To provide Council buildings that are well maintained	Percentage of defects in pensioner housing resolved within 24 hours	85%	100%	100%	100%	Υ

Two units in Lucknow Street are vacant and awaiting some interior decoration. One of those units was pending a tenancy tribunal for possession. Two other units in the same block underwent redecorating including painting, flooring, drapes and new ovens. The units will be tenanted with an eligible applicant from the waiting list.

# Units	32
Waiting list as at Q3	26
Occupancy	30

Gardens are proving an issue for the tenants – some unable to maintain themselves due to restricted mobility. Need to consider adding on maintenance of gardens to levels of service, however this would cause an increase in rent for tenants. Routine maintenance and minor reactive repairs are undertaken as required to ensure Council's housing stock remains in a maintained and safe condition.

There are two remaining units yet to achieve healthy homes standards. 47 Black Street and 2 Outram Street require draught stopping to be completed. Work is being held up due to accessibility, however the property manager is working with the tenants to ensure work is completed before the deadline of 1 July 2025. All other units comply with heating (heat pumps), ventilation (bathroom & kitchen extraction), insulation (underfloor & ceiling), moisture ingress/drainage and draught stopping (windows and doors).

# **COMMERCIAL PROPERTY**

Lease review activity is ongoing. Review of values of rural and commercial leases completed by The Property Group. This data has been used to update proposed new lease charges. Some expired leases require more input due to the location or status of lessee changing, for example a club in recession or other Council activity planned on site. Magiq accounting system templates and automation setup was not completed in the prior year – work has recommenced to mainstream and utilise the leases module.

Ahi Komou - Gemmell's on Parade was opened late 2023. The partially funded project continues to demand significant resources to manage in terms tenancies, defects and full completion. Defects continue to contribute to the issues (leaking roof, Autex blanket failure), odour.

The roof extension over the hospitality pod has been completed. Works are yet to be commence on the waste compound and the weather screen at the rear of the building. Code of compliance cannot be signed off until completion of the entryway to the new isite (Winters building). Tenant management demands significant time and resource, exasperated by defects. New tenants commenced their lease in the hospitality pod late November 2024; however, the premise now sits vacant.

# HEALTH, SAFETY AND WELLBEING

## **HSW Systems Project**

Our EcoPortal health and safety system, ORA, is progressing well and remains on track. The Hazards, Risks, and Controls modules is a work in progress, with ongoing collaboration between the HSW Manager and the individual business units.

Coaching for the ORA Champions is underway as we develop and implement the modules. The status of the modules is as follows:

- Hazards, Risks, Controls: In progress
- Incident Management: well established
- Audits and Checklists: In progress, with testing completed for the initial five audits
- Job Safety Analysis (JSA): In progress and in the testing phase
- Organisation Risk (Business Risk): Started, work in progress
- Risk Assessments with Business Units: Ongoing.

## **Incident Reporting**

Incident reporting for this quarter shows an increase in recorded psychosocial incidents. This rise may be attributed to the availability and training of the ORA system, which has raised awareness and education among workers.

## **Work in Progress**

Ongoing work with business units includes:

- **Gaiety Theatre:** Hazards, Risks, Controls ongoing. Following up on the audit from two years ago, in progress with the Manager and team.
- **Airport:** Hazards, Risks, Controls completed. Following up on the Airport HSW audit report from 2023. Various actions have been implemented, and we are working on an evidence-based report for the health and safety section.
- Inductions: Conducting inductions for new workers and workstation assessments as required.
- Trespass Procedure Review: Under review.
- Emergency Response Plans and Building Wardens Procedures: Development in progress for various sites.
- **Bullying and Harassment Policy and Procedure:** Integrating with the induction and training program and aligning with Pink Shirt Day in May.

#### Wellbeing

# **Return to Work**

We have one return-to-work program in place for an employee with a non-work-related injury. This program is being managed through collaboration between medical professionals, the injured employee, the Manager, and health, safety, and wellbeing. The return-to-work procedure is explained during induction and has been communicated to workers over the past 12 months.

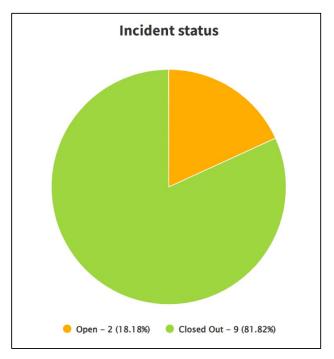
#### MoleMap

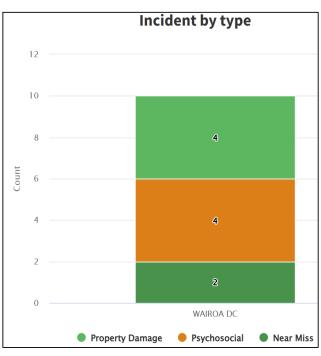
As part of our commitment to wellbeing, WDC Wellbeing has partnered with MoleMap to deliver a monitoring program for early detection of melanoma and other skin cancers. Early detection is crucial for effective treatment. This initiative was offered to all WDC workers, with 40 workers participating. Screenings will be conducted over two days in May. If mole or lesion removal is necessary, MoleMap will recommend the worker make an appointment with their GP or skin specialist, at their own cost.

## **Pink Shirt Day**

We are linking Pink Shirt Day, an anti-bullying initiative on Friday, May 16th, 2025, with the review of our Bullying and Harassment policy and procedures. A training program is being developed to educate workers on recognising and managing bullying and harassment in the workplace. This program will be integrated into the induction procedure.

## **Health and Safety Incident Reporting Q3 2024/25**





# **HUMAN RESOURCES**

Council currently has 88 staff members, comprising 66 full-time, 13 part-time, 5 fixed term and 4 casual employees.

Over the past 3 months, our staff turnover rate was **4.45**%. We have had 2 new staff join the Leadership Team this quarter an **Interim Chief Executive and Acting Group Manager - Assets and Infrastructure**. Conversely, we have had 4 staff leave, Group Manager - Assets & Infrastructure, Senior Accountant, Building Compliance Officer and the Chief Executive.





# HE TAUĀKĪ PŪTEA WHIWHI ME TE PŪTEA WHAKAHAERE

# STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the period ended 31 March 2025

	31 Mar 25	31 Mar 25	Varia	nce		2024
	Actual YTD	AP YTD	Varia			Actual
	\$000	\$000	\$000	%		\$000
Revenue						
Rates	17,183	16,586	597	4%		19,141
Subsidies and grants	33,217	38,054	(4,837)	-13%	Α	58,491
Petrol tax	40	40	(0)	-1%		82
Fees and charges	3,729	2,721	1,008	37%	В	3,324
Investment revenue	1,388	1,361	27	2%		1,077
Miscellaneous revenue	163	163	-	0%		163
Total revenue	55,720	58,925	(3,205)	-5%		82,278
Expense						
Water supply	2,586	2,532	54	2%		3,187
Stormwater	585	641	(56)	-9%		1,090
Wastewater	2,845	2,987	(142)	-5%		3,107
Solid waste	2,597	2,148	449	21%	С	3,173
Transport	24,402	17,288	7,113	41%	D	48,543
Community facilities	2,937	2,847	90	3%		3,459
Planning and regulatory	2,853	3,161	(308)	-10%		2,097
Recovery	3,850	277	3,573	1289%	E	5,349
Leadership and governance	1,898	1,854	44	2%		4,423
Corporate	1,369	965	404	42%	F	1,403
Total expense	45,923	34,701	11,222	32%		75,831
Net surplus (deficit) on operations	9,797	24,224	(14,427)			6,447
Subvention income	-	-	-	0%		-
Net surplus / (deficit) for the period	9,797	24,224	(14,427)			6,447
Other comprehensive revenue and expense Fair value movement PP&E						39,789
Total comprehensive revenue and expense for the period	9,797	24,224				46,236

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

#### A | Subsidies and grants

1.It is important to note that the capital subsidy for the reporting period was budgeted at \$28.5 million. However, only \$13.68 million has been received to date, resulting in an unfavourable variance of \$14.82 million, representing a 52% shortfall against the budget.

**2.**Conversely, non-capital subsidies have exceeded expectations. The Long-Term Plan (LTP) projected receipts of \$9.5 million, while actual receipts totalled \$19.5 million—an increase of \$10 million above budget.

Despite this favourable movement in non-capital subsidies, the net overall variance remains still unfavourable at 13%, primarily due to the significant under-receipt of capital subsidy.

#### B Fees and Charges

The favourable variance of 37% \$1M is primarily driven by increased landfill fee revenue amounting to \$657K, largely because of the June rain event. Additional contributing factors include higher-than-expected income Building Consent Fees and Research leavy(\$113k) and TY TAS-related funding received from MBIE (\$97K). A further positive variance is attributable to sale of water.

## C Solid Waste

An unfavourable variance of \$449K is reported in Solid Waste, primarily driven by higher-than-anticipated usage. This has led to increased costs associated with Waste and Emissions Trading Scheme (ETS) levies (\$394K), as well as additional expenditure on landfill monitoring, consultant fees related to kerbside expansion (\$151k).

These cost pressures have been offset by increased income from fees and charges, as previously outlined.

#### D Transport

Overall 7.1M variance in that\$6.1M variance is primarily driven by costs incurred for emergency work caused by the 2 major weather event and the differences of \$1M covers the Sealed Pavement, Environment, Drainage Maintenance and Depreciation.

#### E Recovery

An amount of \$3.5 million was not included in the budget during the preparation of the Long-Term Plan (LTP). This variance is attributable to the impacts of Cyclone Gabrielle and the June weather event. However, these recovery costs have been fully offset by subsidies.

#### F | Corporate expenses

There is a variance of (\$404K), primarily driven by major costs at overall Depreciation variance (\$182k), audit fees (\$103K), and Gemmells shared costs (\$81K).

# HE TAUĀKĪ TŪ PŪTEA

# STATEMENT OF FINANCIAL POSITION

As at 31 March 2025

	As at 31 Mar	cn 2025			
	YTD 31 Mar 25	Annual Plan 31 Mar 25	Varia	nce	2024 Actual
	\$000	\$000	\$000	%	\$000
Current Assets		•	•		,,,,,
Cash and cash equivalents	6,417	7,479	(1,062)	-17%	2,307
Inventories	51	77	(26)	-51%	53
Assets held for sale	18	18	(0)	0%	-
Trade and other receivables	7,111	11,830	(4,719)	-66%	17,161
Financial assets at fair value	1,831	2,554	(723)	-40%	, -
Total current assets	15,428	21,958	(6,530)	-42%	19,521
	·	•			•
Current liabilities					
Trade and other payables	13,961	15,733	(1,772)	-13%	20,702
Borrowings	3,500	-	3,500	100%	3,500
Total current liabilities	17,461	15,733	1,728	10%	24,202
		·			
Working Capital	(2,033)	6,225	(8,258)		(4,681)
5 .	. , ,	ŕ			
Non-current assets					
Property, plant and equipment	492,128	482,159	9,969	2%	499,886
Work in progress	22,005	42,440	(20,435)	-93%	4,568
Investment in subsidiary	1,250	1,250	-	0%	1,250
Loan to related party	-	-	-	0%	1,037
Investment property	8,151	2,342	5,809	71%	8,332
Biological asset - forestry	115	115	-	0%	115
Intangible assets	14	129	(115)	-840%	373
Assets held for sale	-	-	-	0%	18
Financial assets at fair value	-	-	-	0%	781
Total non-current assets	523,662	528,434	(4,772)	-1%	516,361
Non-current liabilities					
Trade and other payables	_	_	_	0%	_
Employee entitlements (Trade					
payables)	-	-		0%	56
Landfill aftercare	2,032	1,542	490	24%	2,032
Borrowings	7,739	8,028	(290)	-4%	7,526
Total non-current liabilities	9,770	9,570	200	2%	9,614
Net assets	511,859	525,089	(13,230)	-3%	502,066
Represented by					
Equity	511,859	525,089	(13,230)	-3%	502,066

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

#### A Trade and other receivables

The impact of Subsidies and Grants \$4.8M will reflect is reflect in the Trade and Other Receivables which is the cause for 66% (\$4.7M) Deficit

#### B Borrowings

In the current financial year, a \$3.5 million external loan from LGFA is scheduled to mature in April 2025. This maturity was not accounted for in the budget, resulting in a 100% variance. Additionally, this cause negative working capital variance of \$2 million which explains the deficit of said variance will be recovered through LGFA borrowing roll over of 2 Million.

## C Work in Progress

Delays across several major capital projects have contributed to a variance of \$20 million. Notable examples include the Recycling Centre Upgrade (\$1.7M), Marine Parade Replacement (\$1.3M), Wairoa Pipeline Renewals (\$1.1M), and the Te Reinga Bridge rebuild, which is \$2.2M behind the budgeted year-to-date progress. Additionally, \$8.5 million of the variance relates to road and drainage improvements, kerbside collection, and wastewater infrastructure projects.

# HE TAUĀKĪ MANA TAURITE

# STATEMENT OF CHANGES IN EQUITY

For the period ended 31 March 2025

	YTD 31 Mar 25	Annual Plan 31 Mar 25	2024 Actual
	\$000	\$000	\$000
Total equity - opening balance	502,065	502,065	455,992
Net surplus (deficit) for period	9,794	24,224	6,284
Other comprehensive income	-	-	39,789
Total comprehensive income	9,794	24,224	46,073
Total equity - closing balance	511,859	526,289	502,065
Components of equity			
Ratepayer's equity			
Ratepayer's equity - opening balance	172,032	172,032	163,798
Net surplus/(deficit) for period	9,794	24,224	6,284
Transfers to special reserves	-	-	(3,691)
Transfers from special reserves	-	-	5,641
Transfer from revaluation reserve	-	-	-
Ratepayer's equity - closing balance	181,826	196,256	172,032
Special reserves			
Special reserves - opening balance	22,706	22,706	24,656
Transfer to ratepayer's equity	-	-	(5,641)
Transfer from ratepayer's equity		-	3,691
Special reserves - closing balance	22,706	22,706	22,706
Revaluation reserves			
Revaluation reserves - opening balance	307,327	307,327	267,538
Net transfer to ratepayer's equity	-	-	-
Revaluation recognised in other comprehensive revenue and expense	-	=	39,789
Revaluation reserves - closing balance	307,327	307,327	307,327
Total equity - closing balance	511,859	526,289	502,065

# HE TAUĀKĪ KAPEWHITI

# STATEMENT OF CASHFLOWS

For the period ended 31 March 2025

Cash flows from operating activities  Cash was provided from:  Rates received Other revenue Other revenue Other revenue 1,388 Investment income Subvention income - 1,00 Cash was applied to: Payments to suppliers and employees Interest paid Received Interest paid Received Other revenue 1,388 1,00 Cash was applied to: Payments to suppliers and employees (44,336) (61,21 Interest paid Received Receiv			YTD	
Cash flows from operating activities  Cash was provided from: Rates received Other revenue Investment income Subvention income Cash was applied to: Payments to suppliers and employees Interest paid Ret cash flows from operating activities  Cash flows from investing activities  Cash was applied to: Payments to suppliers and employees Interest paid Ret cash flows from operating activities  Cash flows from investing activities  Cash was provided from: Sale of property, plant, and equipment Insurance proceeds Sale of financial assets Purchase of intangibles Purchase of property, plant, and equipment Purchase of intangibles Cash was applied to: Purchase of intangibles Purchase of intangibles Cash was flows from investing activities  Ret cash flows from investing activities Cash was provided from: Loans made to subsidiary Purchase of investment properties  Cash was provided from: Loans raised Alias Cash flows from financing activities Cash was provided from: Cash was provided from: Loans raised Alias Cash flows from financing activities Alias Cash and cash equivalents at beginning of year Alias Cash and cash equivalents at beginning of year Alias Cash and cash equivalents at end of period  Made up of:			31 Mar 25	2024 Actual
Cash was provided from:     Other revenue     Other revenue     Investment income     Subvention income     Subvention income     Interest paid  Cash was applied to:     Payments to suppliers and employees     Interest paid  Net cash flows from operating activities  Cash flows from investing activities  Cash was provided from:     Sale of property, plant, and equipment     Insurance proceeds     Sale of financial assets     Purchase of financial assets     Purchase of property, plant, and equipment     Insurance proceeds     Sale of property, plant, and equipment     Insurance proceeds     Sale of financial assets     Insurance proceeds     Insurance proce			\$000	\$000
Other revenue   46,753   58,8   Investment income   1,388   1,0   Subvention income   - 1,0   Cash was applied to: Payments to suppliers and employees   (44,336)   (61,21   Interest paid   (385)   (74   Net cash flows from operating activities   21,048   17,8    Cash flows from investing activities   21,048   17,8    Cash was provided from: Sale of property, plant, and equipment   - 8   Insurance proceeds   -   Insurance proceeds   -   Sale of financial assets   -   44   Cash was applied to: Purchase of financial assets   291   (8   Purchase of property, plant, and equipment   (17,437)   (14,66   Purchase of intangibles   -   19   Loans made to subsidiary   -   (7,92   Net cash flows from investing activities   (17,147)   (21,24    Cash was applied to: Borrowings repaid   213   (1,50   Net cash flows from financing activities   213   (8,00   Net cash flows from financing activities   2,307   13,61   Cash and cash equivalents at end of period   6,420   2,30				
Investment income Subvention income Subvention income Subvention income Income Income Income Income Income Income Interest paid Insurance proceeds Insurance proceeds Sale of property, plant, and equipment Insurance proceeds Sale of financial assets Insurance proceeds Insurance proceeds Insurance proceeds Insurance proceeds Insurance proceeds Insurance proceeds Insurance of financial assets Insurance proceeds Insurance pr	Cash was provided from:		17,628	18,866
Subvention income  Cash was applied to: Payments to suppliers and employees (144,336) (61,21 interest paid (385) (74  Net cash flows from operating activities  Cash flows from investing activities  Cash was provided from: Sale of property, plant, and equipment - 85  Insurance proceeds - 46  Sale of financial assets - 46  Cash was applied to: Purchase of financial assets 291 (88  Purchase of property, plant, and equipment (17,437) (14,666)  Purchase of intangibles - 11  Loans made to subsidiary - (7,92)  Net cash flows from investing activities (17,147) (21,24)  Cash flows from financing activities  Cash was applied to: Borrowings repaid 213 (1,50)  Net cash flows from financing activities  Cash was applied to: Borrowings repaid 213 (8,00)  Net increase/(decrease) in cash and cash equivalents 4,113 (11,38)  Cash and cash equivalents at beginning of year 2,307 13,66  Cash and cash equivalents at end of period 6,420 2,36  Made up of:		Other revenue	46,753	58,818
Cash was applied to: Payments to suppliers and employees (14,336) (61,21 Interest paid (385) (74  Net cash flows from operating activities 21,048 17,89  Cash flows from investing activities  Cash was provided from: Sale of property, plant, and equipment - 89  Insurance proceeds 9  Sale of financial assets - 49  Cash was applied to: Purchase of financial assets 291 (88  Purchase of property, plant, and equipment (17,437) (14,66)  Purchase of intangibles - 19  Loans made to subsidiary - (17,92)  Net cash flows from investing activities (17,147) (21,24)  Cash flows from financing activities (17,147) (21,24)  Cash was applied to: Borrowings repaid 213 (1,50)  Net cash flows from financing activities 213 (8,00)  Net increase/(decrease) in cash and cash equivalents 4,113 (11,38)  Cash and cash equivalents at beginning of year 2,307 13,60  Cash and cash equivalents at end of period 6,420 2,300  Made up of:			1,388	1,077
Interest paid (385) (74  Net cash flows from operating activities 21,048 17,89  Cash flows from investing activities 5  Cash was provided from: Sale of property, plant, and equipment 5  Insurance proceeds 5  Sale of financial assets 5  Cash was applied to: Purchase of financial assets 291 (8)  Purchase of property, plant, and equipment (17,437) (14,66)  Purchase of intangibles 7  Purchase of investing activities (7,92)  Net cash flows from investing activities (17,147) (21,24)  Cash flows from financing activities (2,50)  Cash was applied to: Borrowings repaid 213 (1,50)  Net cash flows from financing activities 213 (8,00)  Net increase/(decrease) in cash and cash equivalents 2,307 (13,60)  Cash and cash equivalents at beginning of year 2,307 (23,307)  Made up of:			-	1,050
Net cash flows from operating activities  Cash flows from investing activities  Cash was provided from:  Sale of property, plant, and equipment Insurance proceeds Sale of financial assets Sale of financial assets Purchase of financial assets Purchase of property, plant, and equipment Purchase of intangibles Loans made to subsidiary Purchase of investment properties  Net cash flows from investing activities  Cash was provided from: Cash was provided from: Loans raised Cash was provided from: Loans raised Cash was provided from: Cash was applied to: Borrowings repaid  Net cash flows from financing activities  Net cash flows from financing activities  Cash was provided from: Cash was applied to: Borrowings repaid  Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at beginning of year  Cash and cash equivalents at end of period  Made up of:	Cash was applied to:	, ,,	, , ,	(61,211)
Cash flows from investing activities  Cash was provided from:  Sale of property, plant, and equipment Insurance proceeds Sale of financial assets Sale of financial assets Purchase of financial assets Purchase of property, plant, and equipment Purchase of intangibles Loans made to subsidiary Purchase of investment properties  Net cash flows from investing activities  Cash was provided from: Cash was provided from: Cash was applied to: Borrowings repaid  Net cash flows from financing activities  Net cash flows from financing activities  Cash was provided from: Cash was applied to: Borrowings repaid  Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at beginning of year  Cash and cash equivalents at end of period  Made up of:			(385)	(742)
Cash was provided from:  Sale of property, plant, and equipment  Insurance proceeds  Sale of financial assets  Cash was applied to:  Purchase of financial assets  Purchase of property, plant, and equipment  Purchase of property, plant, and equipment  Purchase of intangibles  Loans made to subsidiary  Purchase of investment properties  Net cash flows from investing activities  Cash was provided from:  Cash was applied to:  Borrowings repaid  Net cash flows from financing activities  Cash was applied to:  Borrowings repaid  Net cash flows from financing activities  Cash and cash equivalents at beginning of year  Cash and cash equivalents at end of period  Made up of:	Net cash flows from operati	ng activities	21,048	17,858
Cash was provided from:  Sale of property, plant, and equipment  Insurance proceeds  Sale of financial assets  Cash was applied to:  Purchase of financial assets  Purchase of property, plant, and equipment  Purchase of property, plant, and equipment  Purchase of intangibles  Loans made to subsidiary  Purchase of investment properties  Net cash flows from investing activities  Cash was provided from:  Cash was provided from:  Loans raised  Cash was applied to:  Borrowings repaid  Net cash flows from financing activities  Cash was applied to:  Net cash flows from financing activities  Cash and cash equivalents at beginning of year  Cash and cash equivalents at end of period  Made up of:				
Insurance proceeds Sale of financial assets Sale of financial assets - 44 Cash was applied to: Purchase of property, plant, and equipment Purchase of intangibles Loans made to subsidiary Purchase of investment properties - (7,92  Net cash flows from investing activities Cash was provided from: Cash was applied to: Borrowings repaid Net cash flows from financing activities  Cash was applied to: Borrowings repaid Net cash flows from financing activities  Net cash flows from financing activities Cash was applied to: Borrowings repaid Alias Ali	Cash flows from investing a	ctivities		
Sale of financial assets  Cash was applied to:  Purchase of property, plant, and equipment Purchase of intangibles Loans made to subsidiary Purchase of investment properties  Net cash flows from investing activities  Cash was provided from: Loans raised Cash was applied to: Borrowings repaid  Net cash flows from financing activities  Cash flows from financing activities  Cash was provided from: Loans raised Cash was applied to: Borrowings repaid  Net cash flows from financing activities  Net cash flows from financing activities  113 11,50 11,38 1	Cash was provided from:	Sale of property, plant, and equipment	-	823
Cash was applied to:  Purchase of financial assets Purchase of property, plant, and equipment Purchase of intangibles Loans made to subsidiary Purchase of investment properties  Net cash flows from investing activities  Cash was provided from: Loans raised Cash was applied to: Borrowings repaid  Net cash flows from financing activities  Cash was applied to: Borrowings repaid  Net cash flows from financing activities  Cash and cash equivalents at beginning of year  Cash and cash equivalents at end of period  Made up of:		•	-	-
Purchase of property, plant, and equipment (17,437) (14,666 Purchase of intangibles - 19 Loans made to subsidiary - (17,922) Purchase of investment properties - (7,922)  Net cash flows from investing activities (17,147) (21,244)  Cash flows from financing activities  Cash was provided from: Loans raised - (6,502) Cash was applied to: Borrowings repaid 213 (1,502)  Net cash flows from financing activities 213 (8,002)  Net increase/(decrease) in cash and cash equivalents 213 (1,382) Cash and cash equivalents at beginning of year 2,307 13,612  Cash and cash equivalents at end of period 6,420 2,302  Made up of:		Sale of financial assets	-	406
Purchase of intangibles Loans made to subsidiary Purchase of investment properties  Net cash flows from investing activities  Cash flows from financing activities  Cash was provided from: Cash was applied to: Borrowings repaid  Net cash flows from financing activities  213 (1,50)  Net cash flows from financing activities  213 (8,00)  Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at beginning of year  Cash and cash equivalents at end of period  Made up of:	Cash was applied to:	Purchase of financial assets	291	(87)
Loans made to subsidiary Purchase of investment properties - (7,92  Net cash flows from investing activities  Cash flows from financing activities  Cash was provided from: Cash was applied to: Borrowings repaid  Net cash flows from financing activities  1,50  Net cash flows from financing activities 213 (8,00  Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at beginning of year  Cash and cash equivalents at end of period  Made up of:		Purchase of property, plant, and equipment	(17,437)	(14,662)
Purchase of investment properties - (7,92  Net cash flows from investing activities (17,147) (21,24)  Cash flows from financing activities  Cash was provided from: Loans raised - (6,50)  Cash was applied to: Borrowings repaid 213 (1,50)  Net cash flows from financing activities 213 (8,00)  Net increase/(decrease) in cash and cash equivalents 4,113 (11,38)  Cash and cash equivalents at beginning of year 2,307 13,60  Cash and cash equivalents at end of period 6,420 2,300  Made up of:		Purchase of intangibles	-	195
Net cash flows from investing activities(17,147)(21,24)Cash flows from financing activitiesCash was provided from:Loans raised-(6,50)Cash was applied to:Borrowings repaid213(1,50)Net cash flows from financing activities213(8,00)Net increase/(decrease) in cash and cash equivalents4,113(11,38)Cash and cash equivalents at beginning of year2,30713,61Cash and cash equivalents at end of period6,4202,30		Loans made to subsidiary	-	(1)
Cash flows from financing activitiesCash was provided from:Loans raised-(6,50Cash was applied to:Borrowings repaid213(1,50Net cash flows from financing activities213(8,00Net increase/(decrease) in cash and cash equivalents4,113(11,38Cash and cash equivalents at beginning of year2,30713,61Cash and cash equivalents at end of period6,4202,30		Purchase of investment properties	-	(7,923)
Cash was provided from:Loans raised-(6,50Cash was applied to:Borrowings repaid213(1,50Net cash flows from financing activities213(8,00Net increase/(decrease) in cash and cash equivalents4,113(11,38Cash and cash equivalents at beginning of year2,30713,60Cash and cash equivalents at end of period6,4202,30Made up of:Made up of:	Net cash flows from investig	ng activities	(17,147)	(21,249)
Cash was provided from:Loans raised-(6,50Cash was applied to:Borrowings repaid213(1,50Net cash flows from financing activities213(8,00Net increase/(decrease) in cash and cash equivalents4,113(11,38Cash and cash equivalents at beginning of year2,30713,60Cash and cash equivalents at end of period6,4202,30Made up of:Made up of:				
Cash was applied to:Borrowings repaid213(1,50Net cash flows from financing activities213(8,00Net increase/(decrease) in cash and cash equivalents4,113(11,38Cash and cash equivalents at beginning of year2,30713,60Cash and cash equivalents at end of period6,4202,30		ctivities		
Net cash flows from financing activities213(8,00)Net increase/(decrease) in cash and cash equivalents4,113(11,38)Cash and cash equivalents at beginning of year2,30713,60Cash and cash equivalents at end of period6,4202,30	•	Loans raised	-	(6,500)
Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at beginning of year  Cash and cash equivalents at end of period  Made up of:  (11,38 2,307 13,60 2,307  Made up of:			213	(1,500)
Cash and cash equivalents at beginning of year 2,307 13,60  Cash and cash equivalents at end of period 6,420 2,300  Made up of:	Net cash flows from financi	ng activities	213	(8,000)
Cash and cash equivalents at beginning of year 2,307 13,60  Cash and cash equivalents at end of period 6,420 2,300  Made up of:				
Cash and cash equivalents at end of period 6,420 2,30  Made up of:	Net increase/(decrease) in ca	sh and cash equivalents	4,113	(11,381)
Made up of:	Cash and cash equivalents at	beginning of year	2,307	13,688
·	Cash and cash equivalents a	at end of period	6,420	2,307
·				
Cash 5 417 2 20	Made up of:			
Casii 0,41 <i>i</i> 2,5 <sup>i</sup>	Cash		6,417	2,307
Short term deposits -	Short term deposits		-	-
Cash and cash equivalents at end of period 6,417 2,30	Cash and cash equivalents a	at end of period	6,417	2,307



# HE TAUĀKĪ WHAKAAWEAWE PŪTEA

# FUNDING IMPACT STATEMENTS

# **Understanding Funding Impact Statements**

These statements set out Council's sources of operating and capital funding to be used for the 2024/25 financial year, and how this funding is to be applied. Council's sources of operating funding include items such as fees and charges, and its applications of operating funding include items such as payments to staff and suppliers. Council's sources of capital funding include items such as subsidies and grants for capital expenditure, and its applications of capital funding include capital expenditure to improve levels of service or replace existing assets. The difference between the value of total capital funding and application of this funding is the amount that Council needs to fund from rating for depreciation, both in the current year and from reserves which have built up over several years. These statements do not include depreciation. This is because it is a non-cash item. The Whole of Council Funding Impact Statement provides combined totals of all Council's sources of operating and capital sources of funding and application, and activity-level funding impact statements which separates this information into Council's key activity groups such as water supply and waste management.

# FUNDING IMPACT STATEMENT FOR 1 JULY 2024 TO 31 MARCH 2025 (WHOLE OF COUNCIL)

	2023/24	2023/24	2024/25	2024/25	2024/25
	LTP	Actual	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	12,726	13,155	14,823	10,979	11,767
Targeted rates (other than a targeted rate for water supply)	5,311	5,986	7,475	5,607	5,416
Subsidies and grants for operating purposes	6,030	44,351	12,423	9,501	19,541
Fees and charges	2,441	3,324	3,532	2,721	3,729
Interest and dividends from investments	698	1,077	1,398	1,361	1,388
Local authorities fuel tax, fines, infringement fees, and other	90	82	80	60	203
receipts					
Total operating funding (A)	27,296	67,975	39,731	30,229	42,045
Applications of operating funding	22.554	64.756	24.670		
Payments to staff and suppliers	23,551	64,756	34,678	26,251	37,575
Finance costs	1,436	1,141	1,137	853	419
Other operating funding applications	24.007	- CE 007	-	-	
Total applications of operating funding (B)	24,987	65,897	35,815	27,103	37,994
Surplus (deficit) of operating funding (A - B)	2,309	2,078	3,916	3,126	4,051
Surptus (deficit) of operating funding (A * D)	2,505	2,0.0	3,320	3,120	7,031
Sources of capital funding					
Subsidies and grants for capital expenditure	6,948	14,142	38,071	28,553	13,676
Development and financial contributions	-	_	-	-	-
Increase (decrease) in debt	(440)	7,655	9,702	7,151	(2,576)
Gross proceeds from sale of assets	47	_	-		-
Lump sum contributions	-	-	-	_	_
Other dedicated capital funding	-	-	-	_	_
Total sources of capital funding (C)	6,555	21,797	47,773	35,704	11,100
5(-)		<u> </u>	<u> </u>		,
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	3,898	15,758	10,684	8,245	3,157
- to replace existing assets	8,732	5,913	45,818	34,195	14,002
Increase (decrease) in reserves	(3,766)	2,204	(4,814)	(3,610)	(2,009)
Increase (decrease) of investments	-	_	-	-	-
Total applications of capital funding (D)	8,864	23,875	51,688	38,830	15,151
	<u> </u>			,	,
Surplus (deficit) of capital funding (C-D)	(2,309)	(2,078)	(3,916)	(3,126)	(4,051)
		.,,,			
Funding balance ((A-B) + (C-D))	-	_	0	(1)	(0)

# FUNDING IMPACT STATEMENT FOR 1 JULY 2024 TO 31 MARCH 2025 FOR WATER SUPPLY

	2023/24	2023/24	2024/25	2024/25	2024/25
	AP	Actual	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	165	185	260	195	189
Targeted rates (other than a targeted rate for water supply)	1,481	1,667	2,342	1,757	1,697
Subsidies and grants for operating purposes	-	13	-	-	27
Fees and charges	365	415	331	248	375
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	-	-	-	-	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other			_	_	_
receipts	-	-			
Total operating funding (A)	2,011	2,280	2,933	2,200	2,287
Applications of operating funding					
Payments to staff and suppliers	1,190	1,571	1,572	1,229	1,434
Finance costs	-	-	<del>-</del>	-	-
Internal charges and overheads applied	413	421	368	276	236
Internal interest charged Other operating funding applications	43	67	147	110	53
Total applications of operating funding (B)	1,646	2,059	2,087	1,615	1,723
Total apparentials of operating randing (b)	1,040	2,033	2,001	1,013	1,123
Surplus (deficit) of operating funding (A - B)	365	221	846	585	564
	303				
Sources of capital funding					
Subsidies and grants for capital expenditure	_	_	_	-	-
Development and financial contributions	_	_	_	-	-
Increase (decrease) in debt	(364)	(222)	2,337	1,802	(34)
Gross proceeds from sale of assets	-	-	_	-	-
Lump sum contributions	_	_	-	-	-
Other dedicated capital funding	-	-	_	-	-
Total sources of capital funding (C)	(364)	(222)	2,337	1,802	(34)
Application of capital funding					
Capital expenditure					
- to meet additional demand				-	-
- to improve the level of service	-	-	-	212	10
- to replace existing assets	11	5	283	3,986	949
Increase (decrease) in reserves	1,072	301	5,315	(1,812)	(428)
Increase (decrease) of investments	(1,082)	(307)	(2,415)	-	-
Total applications of capital funding (D)	1	(1)	3,183	2,387	530
Surplus (deficit) of capital funding (C-D)	(365)	(221)	(846)	(585)	(564)
	•	-			
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity grouping include the following			/27E\	(017)	(963)
depreciation/amortisation charge			(275)	(917)	(863)

# FUNDING IMPACT STATEMENT FOR 1 JULY 202 TO 31 MARCH 2025 FOR STORMWATER

2023/24	2023/24	2024/25	2024/25	2024/25
AP	Actual	AP	AP YTD	YTD
\$000	\$000	\$000	\$000	\$000
30	41	71	53	51
267	366	637	478	462
-	-	-	-	-
-	2	-	-	-
-	-	-	-	-
71	-	-	-	-
-	-	-	-	-
		_	_	_
-	-			
368	409	708	531	513
122	497	264	209	201
59	-	-	-	-
176	165	68	51	48
-	34	114	85	27
-	-	-	-	-
357	696	446	345	276
11	(287)	262	186	237
-	-	-	-	-
-	-	1 125	054	(124)
42	778	1,125	634	(134)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
42	778	1,125	854	(134)
-	-	-		
-	594	511		
-	-	-	-	-
-	594			10
53	4			104
-	(107)	(89)	(67)	(11)
-	-	-	-	-
53	491	1,387	1,040	102
(11)	287	(262)	(186)	(237)
-	-	-	-	-
		(103)	(296)	(309)
	\$000  30 267 71 - 368  122 59 176 357  11  42 53 53 (11)	\$000 \$000  30 41 267 366 2 2 71 368 409  122 497 59 - 176 165 - 34 357 696  11 (287)  42 778 42 778 594 594 594 53 4 - (107) 53 491	\$000 \$000 \$000  30 41 71 267 366 637	\$000 \$000 \$000 \$000  30 41 71 53 267 366 637 478

# FUNDING IMPACT STATEMENT FOR 1 JULY 2024 TO 31 MARCH 2025 FOR WASTEWATER

	2023/24	2023/24	2024/25	2024/25	2024/25
	AP	Actual \$000	AP	AP YTD	YTD \$000
	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	238	256	364	273	264
Targeted rates (other than a targeted rate for water supply)	2,145	2,305	3,277	2,458	2,374
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	-	16	25	19	-
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	43	-	-	-	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other			_	_	_
receipts	-	-		. 740	
Total operating funding (A)	2,426	2,577	3,666	2,749	2,638
Auglioskie og ef en syskie e foreding					
Applications of operating funding	4 00=	4 00-	2 220	1 710	1.554
Payments to staff and suppliers	1,297	1,695	2,226	1,710	1,554
Finance costs	200	-	-	421	-
Internal charges and overheads applied Internal interest charged	340	317 304	562 351	421 263	396 240
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	1,837	2,316	3,139	2,394	2,190
				•	
Surplus (deficit) of operating funding (A - B)	589	261	527	355	448
Courses of conital funding					
Sources of capital funding  Subsidies and grants for capital expanditure					4
Subsidies and grants for capital expenditure  Development and financial contributions	-	-	-	-	4
Increase (decrease) in debt	- (40C)	(710)	1,708	1,321	(413)
Gross proceeds from sale of assets	(486)	(710)	1,700	1,321	(413)
Lump sum contributions	-	-	_	_	_
Other dedicated capital funding		_	_	_	_
Total sources of capital funding (C)	(486)	(710)	1,708	1,321	(409)
	(100)	(120)			(100)
Application of capital funding					
Capital expenditure					
- to meet additional demand	_	_	-	-	-
- to improve the level of service	1,369	41	200	150	34
- to replace existing assets	140	49	2,710	2,032	364
Increase (decrease) in reserves	(1,406)	(539)	(675)	(507)	(360)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	103	(449)	2,235	1,676	38
		•			
Surplus (deficit) of capital funding (C-D)	(589)	(261)	(527)	(355)	(448)
T					
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity grouping include the following			(203)	(593)	(655)
depreciation/amortisation charge			(203)	(593)	(655)

# FUNDING IMPACT STATEMENT FOR 1 JULY 2024 TO 31 MARCH 2025 FOR WASTE MANAGEMENT

	2023/24	2023/24	2024/25	2024/25	2024/25
	AP	Actual	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	157	183	135	102	98
Targeted rates (other than a targeted rate for water supply)	1,413	1,648	1,219	915	884
Subsidies and grants for operating purposes	-	415	-	-	62
Fees and charges	758	1,514	1,288	966	1,686
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	15	_	-	-	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other			_	_	_
receipts	-	-			
Total operating funding (A)	2,343	3,760	2,642	1,982	2,730
Applications of operating funding					
Payments to staff and suppliers	1,875	2,602	2,276	1,709	2,367
Finance costs	84	-	-	-	-
Internal charges and overheads applied	248	232	198	148	112
Internal interest charged	-	22	122	92	17
Other operating funding applications		-	2 500	1.040	2.400
Total applications of operating funding (B)	2,207	2,856	2,596	1,949	2,496
Surplus (deficit) of operating funding (A - B)	136	904	46	33	234
Courses of carital funding					
Sources of capital funding		()	1 657	1 242	10
Subsidies and grants for capital expenditure	-	(11)	1,657	1,243	19
Development and financial contributions	-	- ()	1 701	1 277	(220)
Increase (decrease) in debt	96	(914)	1,701	1,277	(229)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-		-	- -
Total sources of capital funding (C)	96	(925)	3,358	2,520	(211)
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	-	25	-	-	-
- to replace existing assets	380	-	3,423	2,568	24
Increase (decrease) in reserves	(148)	(46)	(20)	(15)	-
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	232	(21)	3,403	2,553	24
Surplus (deficit) of capital funding (C-D)	(136)	(904)	(46)	(33)	(234)
Funding balance ((A-B) + (C-D))	-	-	-	0	-
Expenses for this activity grouping include the following			(66)	(199)	(101)
depreciation/amortisation charge			(00)	(133)	(101)

# FUNDING IMPACT STATEMENT FOR 1 JULY 2024 TO 31 MARCH 2025 FOR TRANSPORT

	2023/24	2023/24	2024/25	2024/25	2024/25
	LTP	Actual	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	4,568	4,963	5,352	3,901	3,768
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-
Subsidies and grants for operating purposes	5,949	37,894	12,223	9,351	15,463
Fees and charges	54	32	59	44	91
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	45	-	-	-	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	-	_	_
receipts					
Total operating funding (A)	10,616	42,889	17,635	13,296	19,322
Applications of operating funding	7.600	40 507	44.070		
Payments to staff and suppliers	7,609	40,507	14,073	10,627	17,612
Finance costs	105	4 674	4 020	-	-
Internal charges and overheads applied	1,805	1,674	1,939	1,454	1,365
Internal interest charged Other operating funding applications	-	305	148	111	140
Total applications of operating funding (B)	9,519	42,486	16,160	12,192	19,118
Total applications of operating familing (b)	-,	,	,	12,132	13,110
Surplus (deficit) of operating funding (A - B)	1,097	403	1,475	1,105	204
Surptus (ucritic) or operating failuring (it s)	,,,,,,		,	1,100	201
Sources of capital funding					
Subsidies and grants for capital expenditure	6,895	11,401	27,309	20,482	10,984
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	307	4,830	1,578	1,106	12
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	7,202	16,231	28,887	21,588	10,995
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	2,408	10,176	3,552	2,664	240
- to replace existing assets	6,720	3,868	27,264	20,369	11,381
Increase (decrease) in reserves	(829)	2,590	(455)	(341)	(422)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	8,299	16,634	30,362	22,692	11,199
Surplus (deficit) of capital funding (C-D)	(1,097)	(403)	(1,475)	(1,105)	(204)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity grouping include the following			(1,759)	(5,097)	(5,284)
depreciation/amortisation charge			(1,/39)	(3,031)	(3,204)

# FUNDING IMPACT STATEMENT FOR 1 JULY 2024 TO 31 MARCH 2025 FOR COMMUNITY FACILITIES

	2023/24 2023/24		2024/25	2024/25	2024/25
	LTP	Actual	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	3,220	3,732	3,561	2,669	2,578
Targeted rates (other than a targeted rate for water supply)	-	-, -	-		-
Subsidies and grants for operating purposes	26	33	25	18	199
Fees and charges	73	76	191	143	220
Internal charges and overheads recovered	-	-	-		
Internal interest income	11	-	-	_	_
Interest and dividends from investments	-	-	-	_	_
Local authorities fuel tax, fines, infringement fees, and other	-	-	-		
receipts				-	-
Total operating funding (A)	3,330	3,841	3,777	2,830	2,997
A. P. C.					
Applications of operating funding	2 625	2 572	2 070	2.470	2 200
Payments to staff and suppliers	2,635 47	2,573 2	2,878	2,179	2,308
Finance costs			1	0	-
Internal charges and overheads applied	379	315	634	476	441
Internal interest charged Other operating funding applications	-	11	46	34	(12)
Total applications of operating funding (B)	3,061	2,901	3,558	2,690	2,737
rotat applications of operating failuring (5)	-,	7	-,	2,050	2,:31
Surplus (deficit) of operating funding (A - B)	269	940	219	141	261
Sources of capital funding		C20	F 000		
Subsidies and grants for capital expenditure	-	628	5,880	4,410	737
Development and financial contributions	(224)	- (0.02)	-	-	- (440)
Increase (decrease) in debt	(234)	(862)	884	687	(419)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	(224)	(224)	- 704	-	-
Total sources of capital funding (C)	(234)	(234)	6,764	5,097	318
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	85	-	_	_
- to improve the level of service	16	20	2,513	1,884	206
- to replace existing assets	214	1,222	4,907	3,680	1,018
Increase (decrease) in reserves	(195)	(621)	(437)	(327)	(645)
Increase (decrease) of investments	-	-	-	(321)	-
Total applications of capital funding (D)	35	706	6,983	5,237	579
Total approach of capital randing (c)					
Surplus (deficit) of capital funding (C-D)	(269)	(940)	(219)	(141)	(261)
Funding balance ((A-B) + (C-D))	-	-		-	-
Expenses for this activity grouping include the following	-	-	(57)	(157)	(200)
depreciation/amortisation charge				(131)	(200)

# FUNDING IMPACT STATEMENT FOR 1 JULY 2024 TO 31 MARCH 2025 FOR PLANNING AND REGULATORY

	2023/24	2023/24	2024/25	2024/25	2024/25
	LTP	Actual	АР	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	1,148	1,095	3,073	2,137	2,064
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-
Subsidies and grants for operating purposes	-	4,970	175	-	-
Fees and charges	762	930	1,329	1,068	1,073
Internal charges and overheads recovered	-	-	215	161	151
Internal interest income	-	(92)	-	-	-
Interest and dividends from investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	-	_	_
receipts					
Total operating funding (A)	1,910	6,903	4,792	3,366	3,288
Applications of operating funding	1 400	C 04.4	2.624		
Payments to staff and suppliers	1,483	6,914	2,624	1,669	1,714
Finance costs	12	14		-	10
Internal charges and overheads applied	684	532	2,176	1,632	1,187
Internal interest charged Other operating funding applications	-	-	(4)	(3)	72
Total applications of operating funding (B)	2,179	7,460	4,795	3,297	2,983
Total applications of operating funding (b)	2,210	1,100	1,100	3,231	2,303
Surplus (deficit) of operating funding (A - B)	(269)	(557)	(3)	69	305
Surptus (deficit) of operating funding (A - b)	(=00)	(001)	(0)	03	303
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	_	_	_
Development and financial contributions	-	-	_	_	_
Increase (decrease) in debt	269	545	157	4	(301)
Gross proceeds from sale of assets	25	_	_	· _	(001)
Lump sum contributions	-	-	_	_	_
Other dedicated capital funding	-	-	-	_	_
Total sources of capital funding (C)	294	545	157	4	(301)
Total sources of capital familia (c)					(302)
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	_	_
- to improve the level of service	_	_	_	_	_
- to replace existing assets	84	-	180	93	4
Increase (decrease) in reserves	(59)	(12)	(26)	(20)	_
Increase (decrease) of investments	-	-	-	-	_
Total applications of capital funding (D)	25	(12)	154	73	4
· · · · · · · · · · · · · · · · · · ·		. ,	-		
Surplus (deficit) of capital funding (C-D)	269	557	3	(69)	(305)
The Free framework of				(55)	(555)
Funding balance ((A-B) + (C-D))	_	-	-	_	
. and and parameter (for p) . (e p))					
Expenses for this activity grouping include the following					
depreciation/amortisation charge			(8)	(25)	(22)

# FUNDING IMPACT STATEMENT FOR 1 JULY 204 TO 31 MARCH 2025 FOR LEADERSHIP AND GOVERNANCE

	2023/24	2023/24	2024/25	2024/25	2024/25
	LTP	Actual	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	2,843	4,003	2,456	1,842	1,779
Targeted rates (other than a targeted rate for water supply)	_,-,	-	-		-
Subsidies and grants for operating purposes	56	560	_	_	271
Fees and charges	249	(42)	34	25	17
Internal charges and overheads recovered	_	-	-	-	-
Internal interest income	_	-	-	-	-
Interest and dividends from investments	_	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other					
receipts	-	-		-	
Total operating funding (A)	3,148	4,521	2,490	1,867	2,067
Applications of operating funding					
Payments to staff and suppliers	1,209	2,214	1,622	1,217	1,451
Finance costs	12	-	1	0	0
Internal charges and overheads applied	1,839	1,732	840	630	420
Internal interest charged	-	27	5	4	22
Other operating funding applications	-	-		-	-
Total applications of operating funding (B)	3,060	3,973	2,468	1,851	1,893
Surplus (deficit) of operating funding (A - B)	88	548	22	17	173
Course of control founding					
Sources of capital funding			1 450	1 007	1 [71
Subsidies and grants for capital expenditure	53	1,442	1,450	1,087	1,571
Development and financial contributions	-	-	(22)	-	-
Increase (decrease) in debt	(88)	2,207	(22)	182	222
Gross proceeds from sale of assets	21	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(14)	3,649	1,428	1,270	1,793
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	53	4,197	1,450	1,320	1,959
- to replace existing assets	77	-	205	120	8
Increase (decrease) in reserves	(56)	-	(205)	(154)	-
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	74	4,197	1,450	1,286	1,966
Surplus (deficit) of capital funding (C-D)	(88)	(548)	(22)	(17)	(173)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity grouping include the following			(1)	(3)	(4)
depreciation/amortisation charge			(-)	(5)	( . /

# FUNDING IMPACT STATEMENT FOR 1 JULY 2024 TO 31 MARCH 2025 FOR CORPORATE FUNCTIONS

	2023/24	2023/24	2024/25	2024/25	2024/25
	LTP	Actual	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	357	(846)	(450)	(338)	835
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-
Subsidies and grants for operating purposes	-	73	-	-	38
Fees and charges	179	220	275	206	268
Internal charges and overheads recovered	6,168	5,591	7,368	5,526	4,263
Internal interest income	84	1,075	(20)	(15)	752
Interest and dividends from investments	698	1,077	1,398	1,361	1,388
Local authorities fuel tax, fines, infringement fees, and other	90	82	80	60	203
receipts					
Total operating funding (A)	7,576	7,272	8,651	6,800	7,746
Applications of operating funding	6.000	6.002	7 4 4 2		
Payments to staff and suppliers	6,098	6,082	7,143	5,425	5,083
Finance costs	862	1,127	1,136	852	409
Internal charges and overheads applied	248	209	799	598	208
Internal interest charged Other operating funding applications	391	238	(949)	(712)	193
Total applications of operating funding (B)	7,599	7,656	8,129	6,164	5,892
Total applications of operating randing (b)	-,	-,	-,	0,104	3,032
Surplus (deficit) of operating funding (A - B)	(23)	(384)	523	637	1,854
carpiae (across) or operating ranking (i.e. 2)	. ,				_,00.
Sources of capital funding					
Subsidies and grants for capital expenditure	-	241	1,775	1,331	361
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	23	1,855	235	(83)	(1,508)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	23	2,096	2,010	1,249	(1,146)
				,	
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	-	229	2,175	1,631	699
- to replace existing assets	214	874	849	622	150
Increase (decrease) in reserves	(214)	609	(491)	(368)	(142)
Increase (decrease) of investments					
Total applications of capital funding (D)	-	1,712	2,533	1,885	707
Surplus (deficit) of capital funding (C-D)	23	384	(523)	(637)	(1,854)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity grouping include the following			(104)	(312)	(495)
depreciation/amortisation charge			(104)	(312)	(435)



## 8.2 MONTHLY REPORT TO 30 APRIL 2025

Author: Madhan Joga Nageswararao, Kaiwhakahaere Pūtea | Finance Manager

Authoriser: Gary Borg, Tumu Whakarae Tuarua | Deputy Chief Executive &

Pouwhakarae - Putea Tautawhi Rangapu | Group Manager

Appendices: 1. April 2025 FS Report

# 1. PURPOSE

1.1 This report provides information for Committee on Council's operating financial performance for the 10 months to 30 April 2025. 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 Long-term Plan 2024-27.

## RECOMMENDATION

The Kaiwhakahaere Pūtea | Finance Manager 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 30 April 2025, attached as Appendix 1, sets out the financial results.

Item 8.2 Page 61



TO 30 April 2025



# HE TAUĀKĪ PŪTEA WHIWHI ME TE PŪTEA WHAKAHAERE

# STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the period Ended 30 April 2025

	101 (11	e periou Liiueu .	70 71p111 2020				
	YTD Actuals	YTD Annual Plan	Va	riance	_	2024 Actual	2024 YTD
	\$000	\$000	\$000	%		\$000	\$000
Revenue							
Rates revenue	22,726	22,290	437	2%		19,141	15,554
Subsidies and grants	37,771	42,282	(4,511)	-11%	Α	58,491	44,324
Petrol tax	40	47	(7)	-15%		82	67
Fees and charges	4,046	2,991	1,055	35%	В	3,324	2,555
Investment revenue	1,446	1,373	73	5%		1,077	879
Miscellaneous revenue	220	220	-	0%		220	220
Total revenue	66,249	69,202	(2,953)	-4%		82,335	63,598
Expense							
Water supply	2,875	2,791	84	3%		3,187	2,587
Stormwater	638	708	(70)	-10%		1,090	977
Wastewater	3,100	3,301	(201)	-6%		3,107	2,562
Solid waste	2,708	2,386	322	13%		3,173	2,433
Transport	28,596	19,183	9,413	49%	C	48,543	37,617
Community facilities	3,186	3,152	34	1%		3,459	2,700
Planning and regulatory	3,154	3,513	(359)	-10%		2,097	1,824
Recovery	4,512	308	4,204	1365%	D	5,349	4,698
Leadership and governance	2,105	2,060	44	2%		4,423	3,342
Corporate	1,502	1,042	460	44%		1,403	1,286
Total expense	52,375	38,445	13,930	36%		75,831	60,025
Net surplus / (deficit) before taxation	13,875	30,758	(16,883)			6,504	3,573
Subvention income	-	-	-	0%		-	
Net surplus / (deficit) for the year	13,875	30,758	(16,883)			6,504	3,573
Other comprehensive revenue and expense							
equipment	-	-				39,789	-
Total comprehensive revenue and expense for the year	13,875	30,758				46,293	3,573

## Variance explanations (Actual YTD comparted to YTD annual plan)

#### Revenue

## A. Subsidies and Grants

#### **Capital Subsidies**

It is important to note that capital subsidies for the reporting period were budgeted at \$31.7 million. However, only \$14.7 million has been received to date, resulting in an unfavourable variance of \$17 million—equating to a 54% shortfall against budget.

This \$17 million deficit primarily relates to the following programmes:

- i) NZTA Renewals \$13.6 million
- ii) Library and Waste Management Capital Subsidy- which account for the remaining variance.

#### Non-Capital Subsidies

In contrast, non-capital subsidies have significantly exceeded expectations. The Long-Term Plan (LTP) had projected receipts of \$10.5 million, while actual receipts have reached \$23 million—resulting in a favourable variance of \$12.5 million.

Despite this positive movement in non-capital subsidies, the net overall variance remains unfavourable at 11%, representing a deficit of \$4.5 million. This is primarily driven by the substantial shortfall in capital subsidy receipts.

#### **B. Fees and Charges**

The favourable variance of \$1 million is primarily driven by increased landfill fee revenue of \$700k, largely due to the June rain event. Additional contributing factors include higher-than-expected income from Building Consent Fees and the Research Levy \$93k as well as the Waste Disposal Levy \$58k, Further positive variances arose from water sales, rental income from pensioner flats, and miscellaneous revenue streams.

## **Expenses**

#### C. Transport

The overall variance of \$9.4 million is largely driven by \$8.7 million in emergency works costs resulting from two major weather events. The remaining variance relates to sealed pavement expenditure, but is overall covered by subsidies and grants—explaining the increase in Non-Capital Subsidies.

#### D. Recovery

An amount of \$4.2 million was not included in the budget during the preparation of the Long-Term Plan (LTP). This variance is attributable to the impacts of Cyclone Gabrielle and the June weather event. However, these recovery costs have been fully offset by subsidies.

# HE TAUĀKĪ TŪ PŪTEA

# STATEMENT OF FINANCIAL POSITION

As At 30 April 2025

	YTD Actuals	YTD Annual Plan	Vari	iance		2024 Actual	2024 YTD
	\$000	\$000	\$000	%		\$000	\$000
Current assets							
Cash and cash equivalents	2,332	601	1,731	74%	Α	2,307	8,100
Inventories	51	79	(28)	-56%		53	74
Assets held for sale	18	18	(0)	0%		-	18
Trade and other receivables	13,636	17,937	(4,301)	-32%	Α	17,161	16,484
Financial assets at fair value	2,124	2,596	(472)	-22%		-	-
Total current assets	18,162	21,231	(3,069)	-17%		19,521	24,676
Current liabilities							
Trade and other payables	15,069	15,689	(620)	-4%		20,702	20,830
Borrowings	-	-	-	0%		3,500	-
Total current liabilities	15,069	15,689	(620)	-4%		24,202	20,830
Working capital	3,093	5,542	(2,449)			(4,681)	3,846
Non-current assets							
Property, plant and equipment	491,261	478,606	12,656	3%		499,886	465,921
Work in progress	23,644	47,043	(23,399)	-99%	В	4,568	19,514
Investment in subsidiary	1,250	1,250	(20,000)	0%	_	1,250	1,250
Loan to related party	_,,	-,	_	0%		1,037	_,
Investment property	8,137	1,676	6,461	79%	C.	8,332	354
Biological asset - forestry	115	115	-,	0%	_	115	115
Intangible assets	14	141	(128)	-937%		373	14
Assets held for sale			(123)	0%		18	
Financial assets at fair value	_	-	-	0%		781	-
Total non-current assets	524,421	528,831	(4,410)	-1%		516,361	487,168
Non-current liabilities							
Trade and other payables	_	-	_	0%		_	_
Employee entitlements (Trade payables)	_	_		0%		56	_
Landfill aftercare	2,032	1,487	545	27%		2,032	1,378
Borrowings	9,545	7,695	1,850	19%	D	7,526	1,510
Total non-current liabilities	11,577	9,182	2,395	21%	D	9,614	1,378
Total non-turrent nationes	11,511	3,102	2,393	Z1-70		3,014	1,310
Net assets	515,936	525,191	(9,254)	-2%		502,066	489,636
Represented by							
Equity	515,936	531,623	(15,687)	-3%		502,066	489,636

## Variance explanations (Actual YTD comparted to YTD annual plan)

## A. Cash and cash equivalents - Trade and other receivables

Cash and cash equivalents were \$1.7 million above budget, primarily due to the NZTA subsidy being received within the same month. This also led to a \$4.3 million reduction in Trade and Other Receivables. In addition, a \$1.5 million loan repayment and interest payment on the \$11 million loan were made by April 2025, which collectively account for the variance

## B. Work in progress

The projected budget was \$47 million; however, only \$24 million was achieved, leaving \$23 million worth of work yet to start. This includes key projects such as Waste Management, Wairoa Pipeline Renewals, and the Marine Parade Replacement totaling \$5.2 million; the Mahia Beach Sewerage System at \$1.1 million; Transport projects amounting to \$14 million; and the Library Building Refit at \$3.7 million.

## C. Investment Property

The \$6.5 million variance is solely due to the reclassification of the Gemmell's Building project from Property, Plant and Equipment (PPE) Buildings to Investment Property.

## **D. Borrowings**

As of March 2025, our long-term borrowing stands at \$11 million. Of this, \$3.5 million was scheduled to mature in April 2025. According to the budget, the full amount was expected to be repaid; however, due to funding constraints, only \$1.5 million was repaid, and the remaining \$2 million was rolled over. This has resulted in a variance from the original budget forecast.

# HE TAUĀKĪ MANA TAURITE

# STATEMENT OF CHANGES IN EQUITY

For the period Ended 30 April 2025

	YTD	YTD	2024
	Actuals \$000	Annual Plan \$000	Actual \$000
Total equity - opening balance	502,065	502,065	455,992
Net surplus (deficit) for period	13,871	30,758	6,284
Other comprehensive income	-	-	39,789
Total comprehensive income	13,871	30,758	46,073
Total equity - closing balance	515,936	532,823	502,065
Components of equity			
Ratepayer's equity			
Ratepayer's equity - opening balance	172,032	172,032	163,798
Net surplus/(deficit) for period	13,871	30,758	6,284
Transfers to special reserves	-	-	(3,691)
Transfers from special reserves	-	-	5,641
Transfer from revaluation reserve	-	-	-
Ratepayers equity - closing balance	185,903	202,790	172,032
Consider seconds and an analysis	22.700	22.700	24,656
Special reserves - opening balance Transfer to ratepayer's equity	22,706	22,706	(5,641)
Transfer from ratepayer's equity		_	3,691
Special reserves - closing balance	22,706	22,706	22,706
Revaluation reserves - opening balance	307,327	307,327	267,538
Net transfer to ratepayers equity	-	-	-
Transfer to revaluation	-	-	39,789
Revaluation reserves - closing balance	307,327	307,327	307,327
Total equity - closing balance	515,936	532,823	502,065

# HE TAUĀKĪ KAPEWHITI

# STATEMENT OF CASHFLOWS

For the period Ended 30 April 2025

		YTD 30-Apr-25	2024 Actual
		\$000	\$000
	Cash flows from operating activities		
Cash was provided from:	Rates received	23,220	18,866
	Other revenue	45,106	58,818
	Investment income	1,446	1,077
	Subvention income	-	1,050
Cash was applied to:	Payments to suppliers and employees	(48,760)	(61,211)
	Interest paid	(425)	(742)
	Net cash flows from operating activities	20,588	17,858
	Cash flows from investing activities		
Cash was provided from:	Sale of property, plant and equipment		823
casii was provided irolli:	Insurance proceeds		023
	Sale of financial assets	-	400
Cash was applied to:	Sale of financial assets Purchase of financial assets	(3)	406
casii was applied to:		` '	(87)
	Purchase of property, plant and equipment	(19,076)	(14,662)
	Purchase of intangibles	-	195
	Loans made to subsidiary	-	(1)
	Purchase of investment properties	(10.070)	(7,923)
	Net cash flows used in investing activities	(19,079)	(21,249)
	Cash flows from financing activities		
Cash was provided from:	Loans raised	-	(6,500)
Cash was applied to:	Borrowings repaid	(1,481)	(1,500)
	Net cash flows (used in)from financing activities	(1,481)	(8,000)
	National Material Control of the Con		/41.00**
	Net increase/(decrease) in cash and cash equivalents	28	(11,381)
	Cash and cash equivalents at beginning of year	2,307	13,688
	Cash and cash equivalents at end of year	2,335	2,307
	Made up of:		
	Cash	2,332	2,307
	Short term deposits	- 2,332	-
	Cash and cash equivalents at end of year	2,332	2,307
	January Committee of Committee	2,552	2,501



# HE TAUĀKĪ WHAKAAWEAWE PŪTEA

# FUNDING IMPACT STATEMENTS

# **Understanding Funding Impact Statements**

These statements set out Council's sources of operating and capital funding to be used for the 2024/25 financial year, and how this funding is to be applied. Council's sources of operating funding include items such as fees and charges, and its applications of operating funding include items such as payments to staff and suppliers. Council's sources of capital funding include items such as subsidies and grants for capital expenditure, and its applications of capital funding include capital expenditure to improve levels of service or replace existing assets. The difference between the value of total capital funding and application of this funding is the amount that Council needs to fund from rating for depreciation, both in the current year and from reserves which have built up over several years. These statements do not include depreciation. This is because it is a non-cash item. The Whole of Council Funding Impact Statement provides combined totals of all Council's sources of operating and capital sources of funding and application, and activity-level funding impact statements which separates this information into Council's key activity groups such as water supply and waste management.

# FUNDING IMPACT STATEMENT FOR 1 JULY 2024 TO 30 APRIL 2025

	2023/24 AP \$000	2023/24 Actual \$000	2024/25 AP \$000	2024/25 AP YTD \$000	2024/25 YTD \$000
FUNDING IMPACT STATEMENT - WHOLE OF COUNCIL	7000		7000	2000	3000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	12,726	13,155	14,639	14,814	15,472
Targeted rates (other than a targeted rate for water supply)	5,311	5,986	7,476	7,476	7,254
Subsidies and grants for operating purposes	6,030	44,351	12,668	10,557	23,039
Fees and charges	2,441	3,324	3,532	2,991	4,046
Interest and dividends from Investments	698	1,077	1,398	1,373	1,446
Local authorities fuel tax, fines, infringement fees, and other receipts	90	82	80	67	259
Total operating funding (A)	27,296	67,975	39,793	37,278	51,518
Applications of operating funding					
Payments to staff and suppliers	23,551	64,756	34,741	29,055	43,102
Finance costs	1,436	1,141	1,137	947	463
Other operating funding applications	1,130	-,	1,151	541	- 403
Total Applications of operating funding (B)	24,987	65,897	35,878	30,003	43,566
Surplus (deficit) of operating funding (A - B)	2,309	2,078	3,916	7,275	7,952
Sources of capital funding					
Subsidies and grants for capital expenditure	6,948	14,142	38,071	31,725	14,732
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(440)	7,655	9,705	4,031	(6,298)
Gross proceeds from sale of assets	47	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	6,555	21,797	47,776	35,757	8,434
Application of capital funding					
Capital expenditure					
- to meet additional demand	_	-	_	-	_
- to improve the level of service	3,898	15,758	10,684	9,058	3,240
- to replace existing assets	8,732	5,913	45,821	37,985	15,422
Increase (decrease) in reserves	(3,766)	2,204	(4,814)	(4,011)	(2,277)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	8,864	23,875	51,692	43,032	16,386
Surplus (deficit) of capital funding (C-D)	(2,309)	(2,078)	(3,916)	(7,275)	(7,952)
Juiptus (uenere) or capitat tununig (c-v)	(2,309)	(2,010)	(3,316)	(1,213)	(1,932)
Funding balance ((A-B) + (C-D))	-	-	(1)	(0)	(0)

# FUNDING IMPACT STATEMENT FOR 1 JULY 2024 TO 30 APRIL 2025

	2023/24 AP \$000	2023/24 Actual \$000	2024/25 AP \$000	2024/25 AP YTD \$000	2024/25 YTD \$000
FUNDING IMPACT STATEMENT - WATER SUPPLY					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	165	185	260	260	253
Targeted rates (other than a targeted rate for water supply)	1,481	1,667	2,342	2,342	2,273
Subsidies and grants for operating purposes	-	13	-	-	29
Fees and charges	365	415	331	276	424
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	-	-	-	-	-
Interest and dividends from Investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	2,011	2,280	2,934	2,878	2,978
Applications of operating funding					
Payments to staff and suppliers	1,190	1,571	1,573	1,344	1,604
Finance costs	-	-	· -	-	
Internal charges and overheads applied	413	421	368	307	255
Internal interest charged	43	67	147	122	59
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	1,646	2,059	2,088	1,773	1,917
Surplus (deficit) of operating funding (A - B)	365	221	846	1,106	1,061
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(364)	(222)	2,337	1,546	(436)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(364)	(222)	2,337	1,546	(436)
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	11	5	283	236	15
- to replace existing assets	1,072	301	5,315	4,429	1,107
Increase (decrease) in reserves	(1,082)	(307)	(2,415)	(2,013)	(497)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	1	(1)	3,183	2,652	625
Surplus (deficit) of capital funding (C-D)	(365)	(221)	(846)	(1,106)	(1,061)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(958)	(1,019)	(958)
-					

# FUNDING IMPACT STATEMENT FOR 1 JULY 2024 TO 30 APRIL 2025

	OLT 2024 TO 30 APRIL 2025						
	2023/24 AP \$000	2023/24 Actual \$000	2024/25 AP \$000	2024/25 AP YTD \$000	2024/25 YTD \$000		
FUNDING IMPACT STATEMENT - STORMWATER		***************************************					
Sources of operating funding							
General rates, uniform annual general charges, rates penalties	30	41	71	71	69		
Targeted rates (other than a targeted rate for water supply)	267	366	637	637	618		
Subsidies and grants for operating purposes	-	-	-	-	-		
Fees and charges	-	2	-	-	-		
Internal charges and overheads recovered	-	-	-	-	-		
Internal interest income	71	-	-	-	-		
Interest and dividends from Investments	-	=	-	-	-		
Local authorities fuel tax, fines, infringement fees, and other receipts	-	=	_	-	_		
Total operating funding (A)	368	409	708	708	687		
Applicable of a construction found in a							
Applications of operating funding	122	407	264	227	212		
Payments to staff and suppliers	122	497	264	227	213		
Finance costs	59	-	-	-	-		
Internal charges and overheads applied	176	165	68	57	52		
Internal interest charged	-	34	114	95	30		
Other operating funding applications		-		-	-		
Total applications of operating funding (B)	357	696	446	379	295		
Surplus (deficit) of operating funding (A - B)	11	(287)	262	329	392		
Sources of capital funding							
Subsidies and grants for capital expenditure	-	=	-	-	-		
Development and financial contributions	-	=	-	-	-		
Increase (decrease) in debt	42	778	1,125	827	(190)		
Gross proceeds from sale of assets	-	-	-	-	-		
Lump sum contributions	-	=	-	-	-		
Other dedicated capital funding	-	-	-	-	-		
Total sources of capital funding (C)	42	778	1,125	827	(190)		
Application of capital funding							
Capital expenditure							
- to meet additional demand							
- to improve the level of service	_	594	511	426	27		
- to replace existing assets	53	4		426			
Increase (decrease) in reserves	53		965	804	265		
	-	(107)	(89)	(74)	(90)		
Increase (decrease) of investments	53	401	1 207	1 150	202		
Total applications of capital funding (D)	53	491	1,387	1,156	203		
Surplus (deficit) of capital funding (C-D)	(11)	287	(262)	(329)	(392)		
Funding balance ((A-B) + (C-D))	-	-	-	-	-		
Consequent of the state of the			/2.42\	(226)	(2.42)		
Expenses for this activity include the following depreciation/amortisation charge			(343)	(329)	(343)		

TONDING IMPACT STATEMENT FOR 13	OL1 2024 10 3	U APRIL 202	,		
	2023/24 AP \$000	2023/24 Actual \$000	2024/25 AP \$000	2024/25 AP YTD \$000	2024/25 YTD \$000
FUNDING IMPACT STATEMENT - WASTEWATER	***************************************		***************************************		
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	238	256	364	364	353
Targeted rates (other than a targeted rate for water supply)	2,145	2,305	3,277	3,277	3,179
Subsidies and grants for operating purposes	-	-	-		-
Fees and charges	-	16	25	21	15
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	43	-	-	-	-
Interest and dividends from Investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	_
Total operating funding (A)	2,426	2,577	3,666	3,662	3,548
Applications of operating funding					
Payments to staff and suppliers	1,297	1,695	2,226	1,882	1,680
Finance costs	200	-	-	-	-
Internal charges and overheads applied	340	317	562	468	426
Internal interest charged	-	304	351	293	266
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	1,837	2,316	3,139	2,643	2,372
Surplus (deficit) of operating funding (A - B)	589	261	527	1,019	1,176
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	4
Development and financial contributions	-	_	-	-	_
Increase (decrease) in debt	(486)	(710)	1,708	843	(1,120)
Gross proceeds from sale of assets		` -	-	-	-
Lump sum contributions	-	_	-	-	_
Other dedicated capital funding	_	_	_	_	_
Total sources of capital funding (C)	(486)	(710)	1,708	843	(1,116)
Application of contact funding					
Application of capital funding					
Capital expenditure					
- to meet additional demand	1 200	-	-	-	
- to improve the level of service	1,369	41	200	167	55
- to replace existing assets	140	49	2,710	2,258	408
Increase (decrease) in reserves	(1,406)	(539)	(675)	(563)	(403)
Increase (decrease) of investments	-	(440)			-
Total applications of capital funding (D)	103	(449)	2,235	1,862	60
Surplus (deficit) of capital funding (C-D)	(589)	(261)	(527)	(1,019)	(1,176)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Evaposes for this activity include the following decrease:			(720)	(050)	(720)
Expenses for this activity include the following depreciation/amortisation charge			(728)	(658)	(728)

	2023/24	2023/24	2024/25	2024/25	2024/25
	AP	Actual	AP	AP YTD	2024/23 YTD
	\$000	\$000	\$000	\$000	\$000
FUNDING IMPACT STATEMENT - WASTE MANAGEMENT					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	157	183	136	136	131
Targeted rates (other than a targeted rate for water supply)	1,413	1,648	1,220	1,220	1,184
Subsidies and grants for operating purposes	-	415	-,	-,	64
Fees and charges	758	1,514	1,288	1,073	1,853
Internal charges and overheads recovered	-	, -	-	-	-
Internal interest income	15	-	-	-	-
Interest and dividends from Investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	_
Total operating funding (A)	2,343	3,760	2,643	2,428	3,232
Applications of operating funding					
Payments to staff and suppliers	1,875	2,602	2,278	1,899	2,452
Finance costs	84	-	-	-	-
Internal charges and overheads applied	248	232	198	165	125
Internal interest charged	-	22	122	102	19
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	2,207	2,856	2,597	2,165	2,595
Surplus (deficit) of operating funding (A - B)	136	904	46	263	637
on production of the same of t					33.
Sources of capital funding					
Subsidies and grants for capital expenditure	-	(11)	1,657	1,381	19
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	96	(914)	1,701	1,193	(632)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	96	(925)	3,358	2,573	(613)
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	-	25	-	-	-
- to replace existing assets	380	- (10)	3,423	2,853	24
Increase (decrease) in reserves	(148)	(46)	(20)	(17)	-
Increase (decrease) of investments	-	- ()			-
Total applications of capital funding (D)	232	(21)	3,403	2,836	24
Surplus (deficit) of capital funding (C-D)	(136)	(904)	(46)	(263)	(637)
Funding balance ((A-B) + (C-D))	-	-	-		-
Expenses for this activity include the following depreciation/amortisation charge			(113)	(221)	(113)
Expenses to this seartly include the following depreciation/unioralization charge			(113)	(221)	(113)

TONDING IMI ACI STATEMENT FOR 130	2024 10 3	U APRIL 202	•		
	2023/24 AP \$000	2023/24 Actual \$000	2024/25 AP \$000	2024/25 AP YTD \$000	2024/25 YTD \$000
FUNDING IMPACT STATEMENT - TRANSPORT					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	4,568	4,963	5,201	5,201	5,047
Targeted rates (other than a targeted rate for water supply)	-	-	-		-
Subsidies and grants for operating purposes	5,949	37,894	12,468	10,390	18,490
Fees and charges	54	32	59	49	92
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	45	-	-	-	-
Interest and dividends from Investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	_
Total operating funding (A)	10,616	42,889	17,728	15,641	23,629
Applications of operating funding					
Payments to staff and suppliers	7,609	40,507	14,167	11,782	21,091
Finance costs	105	-	-	-	-
Internal charges and overheads applied	1,805	1,674	1,939	1,616	1,478
Internal interest charged	-	305	148	123	156
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	9,519	42,486	16,253	13,520	22,725
Surplus (deficit) of operating funding (A - B)	1,097	403	1,475	2,120	904
Comment of a self-office all and					
Sources of capital funding					
Subsidies and grants for capital expenditure	6,895	11,401	27,309	22,757	12,000
Development and financial contributions	-	-	-	-	- ()
Increase (decrease) in debt	307	4,830	1,578	336	(800)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	=	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	7,202	16,231	28,887	23,094	11,200
Application of capital funding					
Capital expenditure					
- to meet additional demand					
- to improve the level of service	2,408	10,176	2 552	2,000	240
- to replace existing assets	6,720	3,868	3,552	2,960	
,	-	-	27,264	22,632	12,307
Increase (decrease) in reserves	(829)	2,590	(455)	(379)	(443)
Increase (decrease) of investments	0.200	16,634	20.202	25.214	12 104
Total applications of capital funding (D)	8,299	16,634	30,362	25,214	12,104
Surplus (deficit) of capital funding (C-D)	(1,097)	(403)	(1,475)	(2,120)	(904)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
					,
Expenses for this activity include the following depreciation/amortisation charge			(5,871)	(5,663)	(5,871)

AP Actual AP APY \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$0	8 3,453 	2024/25 AP YTD \$000	AP \$000	Actual	AP	
FUNDING IMPACT STATEMENT - COMMUNITY FACILITIES  Sources of operating funding  General rates, uniform annual general charges, rates penalties  3,220 3,732 3,558 3,555  Targeted rates (other than a targeted rate for water supply)	8 3,453  0 199 9 223 	3,558 -	2 559		S000	
General rates, uniform annual general charges, rates penalties       3,220       3,732       3,558       3,558         Targeted rates (other than a targeted rate for water supply)       -       -       -       -         Subsidies and grants for operating purposes       26       33       25       3         Fees and charges       73       76       191       19         Internal charges and overheads recovered       -       -       -       -         Internal interest income       11       -       -       -       -         Interest and dividends from Investments       -	0 199 9 223 	-	2 550			FUNDING IMPACT STATEMENT - COMMUNITY FACILITIES
Targeted rates (other than a targeted rate for water supply)       -        -	0 199 9 223 	-	2 559			Sources of operating funding
Subsidies and grants for operating purposes         26         33         25         25           Fees and charges         73         76         191         18           Internal charges and overheads recovered         -         -         -         -           Internal interest income         11         -         -         -           Interest and dividends from Investments         -         -         -         -           Local authorities fuel tax, fines, infringement fees, and other receipts         -         -         -         -           Total operating funding (A)         3,330         3,841         3,774         3,73           Applications of operating funding         -         2,635         2,573         2,874         2,47           Finance costs         47         2         1         -         -         -	9 223	- 20	3,330	3,732	3,220	General rates, uniform annual general charges, rates penalties
Fees and charges         73         76         191         191           Internal charges and overheads recovered         -         -         -         -           Internal interest income         11         -         -         -           Interest and dividends from Investments         -         -         -         -           Local authorities fuel tax, fines, infringement fees, and other receipts         -         -         -         -           Total operating funding (A)         3,330         3,841         3,774         3,73           Applications of operating funding         2,635         2,573         2,874         2,43           Finance costs         47         2         1         -         -	9 223	20	-	-	-	Targeted rates (other than a targeted rate for water supply)
Internal charges and overheads recovered	 		25	33	26	Subsidies and grants for operating purposes
Internal interest income		159	191	76	73	Fees and charges
Interest and dividends from Investments  Local authorities fuel tax, fines, infringement fees, and other receipts  Total operating funding (A)  Applications of operating funding  Payments to staff and suppliers  2,635 2,573 2,874 2,435 Finance costs	 	-	-	-	-	Internal charges and overheads recovered
Local authorities fuel tax, fines, infringement fees, and other receipts  Total operating funding (A)  Applications of operating funding  Payments to staff and suppliers  2,635 2,573 2,874 2,435 Finance costs	 	-	-	-	11	Internal interest income
Total operating funding (A)         3,330         3,841         3,774         3,73           Applications of operating funding Payments to staff and suppliers         2,635         2,573         2,874         2,43           Finance costs         47         2         1	-	-	-	-	-	Interest and dividends from Investments
Applications of operating funding Payments to staff and suppliers 2,635 2,573 2,874 2,435 Finance costs 47 2 1		-	=	-	-	Local authorities fuel tax, fines, infringement fees, and other receipts
Payments to staff and suppliers         2,635         2,573         2,874         2,435           Finance costs         47         2         1	3,875	3,738	3,774	3,841	3,330	Total operating funding (A)
Payments to staff and suppliers         2,635         2,573         2,874         2,435           Finance costs         47         2         1						Applications of operating funding
Finance costs 47 2 1	1 2,501	2 411	2.074	2 572	2 625	
	•	2,411	*	-	•	* * * * * * * * * * * * * * * * * * * *
		529	634	315	379	Internal charges and overheads applied
					319	
	8 (13)	38	46		-	
other operating randing appreciations	8 2,964	2,978	3 555			
Total applications of operating funding (b) 5,001 2,501 3,555 2,51	2,304	2,910	3,333	2,901	3,001	Total applications of operating funding (b)
Surplus (deficit) of operating funding (A - B) 269 940 219 76	911	760	219	940	269	Surplus (deficit) of operating funding (A - B)
Sources of capital funding						Sources of capital funding
	0 776	4,900	5.880	628	-	-
Development and financial contributions		-	, <u>-</u>	=	-	
Increase (decrease) in debt (234) (862) 884 1!	9 (1,069)	159	884	(862)	(234)	Increase (decrease) in debt
Gross proceeds from sale of assets		-	-	-	-	Gross proceeds from sale of assets
Lump sum contributions		-	-	=	-	Lump sum contributions
Other dedicated capital funding		-	_	=	-	Other dedicated capital funding
	9 (293)	5,059	6,764	(234)	(234)	
Application of capital funding						Application of capital funding
Capital expenditure						
- to meet additional demand - 85 -				85	_	• •
	4 206	2,094	2 512		16	
		4,089	-			•
, , , , , , , , , , , , , , , , , , , ,	•	(364)	-	-		
Increase (decrease) of investments	+) (040)	(304)	(431)	(021)		
	9 618	5,819	6 983	706		
Total applications of capital familing (5)	, 010	3,013	0,505	100	33	Total apparentials of capital failures (5)
Surplus (deficit) of capital funding (C-D) (269) (940) (219) (76	0) (911)	(760)	(219)	(940)	(269)	Surplus (deficit) of capital funding (C-D)
Funding balance ((A-B) + (C-D))		-	-	-	-	Funding balance ((A-B) + (C-D))
Expanses for this activity include the following depreciation/amortisation charge (222) (1)	4) (222)		(222)			Expenses for this activity include the following depreciation/amortisation charge
		(174)				

FUNDING IMPACT STATEMENT FOR 1	JULY 2024 10 3				
	2023/24	2023/24	2024/25	2024/25	2024/25
	AP	Actual	AP	AP YTD	YTD
FUNDING IMPACT STATEMENT - RECOVERY	\$000	\$000	\$000	\$000	\$000
·					
Sources of operating funding General rates, uniform annual general charges, rates penalties		1.005	105	105	100
Targeted rates (other than a targeted rate for water supply)	=	1,095	195	195	189
	=	4.070	-	- 146	2.047
Subsidies and grants for operating purposes Fees and charges	-	4,970	175	146	3,947
Internal charges and overheads recovered	-	930	-	-	-
	-	(02)	-	-	-
Internal interest income	-	(92)	-	-	-
Interest and dividends from Investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-				-
Total operating funding (A)	-	6,903	370	340	4,136
Auglications of an exating founding					
Applications of operating funding			275	222	
Payments to staff and suppliers	-	6,914	370	308	4,512
Finance costs	-	14	-	-	-
Internal charges and overheads applied	=	532	-	-	-
Internal interest charged	=	=	-	-	-
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	-	7,460	370	308	4,512
Complete (4) (5) (4) (5 complete from 1) (4 p)		(===)			(2=2)
Surplus (deficit) of operating funding (A - B)	-	(557)	-	32	(376)
Courses of canital funding					
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	- (00)	-
Increase (decrease) in debt	-	545	=	(32)	376
Gross proceeds from sale of assets	=	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)		545	-	(32)	376
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	-	-	-	-	-
- to replace existing assets	-	-	=	-	-
Increase (decrease) in reserves	-	(12)	-	-	-
Increase (decrease) of investments	=	=	=	-	-
Total applications of capital funding (D)	-	(12)	-	-	-
Surplus (deficit) of capital funding (C-D)	-	557	-	(32)	376
Funding belongs (/A R) + /C R)				_	
Funding balance ((A-B) + (C-D))		-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge	0	0	(23)	(28)	(23)
			(23)	(23)	(23)

FONDING IMPACT STATEMENT FOR 13	JULI 2024 10 3	APRIL 2023	,				
	2023/24 AP \$000	2023/24 Actual \$000	2024/25 AP \$000	2024/25 AP YTD \$000	2024/25 YTD \$000		
FUNDING IMPACT STATEMENT - PLANNING AND REGULATORY							
Sources of operating funding							
General rates, uniform annual general charges, rates penalties	1,148	1,095	2,849	2,849	2,764		
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-		
Subsidies and grants for operating purposes	-	4,970	-	-	-		
Fees and charges	762	930	1,329	1,155	1,139		
Internal charges and overheads recovered	-	-	215	179	166		
Internal interest income	-	(92)	-	-	-		
Interest and dividends from Investments	-	-	-	-	-		
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-		
Total operating funding (A)	1,910	6,903	4,393	4,184	4,070		
Applications of operating funding							
Payments to staff and suppliers	1,483	6,914	2 225	1,854	1,870		
Finance costs	1,463	14	2,225	1,054	1,870		
Internal charges and overheads applied	684	532	2 170	1 012			
	004	552	2,176	1,813	1,334		
Internal interest charged	-	_	(4)	(3)	80		
Other operating funding applications			4 207	2.554	2 207		
Total applications of operating funding (B)	2,179	7,460	4,397	3,664	3,297		
Surplus (deficit) of operating funding (A - B)	(269)	(557)	(3)	520	773		
Sources of capital funding							
Subsidies and grants for capital expenditure	-	-	-	-	_		
Development and financial contributions	-	-	-	-	_		
Increase (decrease) in debt	269	545	157	(440)	(763)		
Gross proceeds from sale of assets	25	-	-				
Lump sum contributions	-	-	-	-	_		
Other dedicated capital funding	-	-	_	-	_		
Total sources of capital funding (C)	294	545	157	(440)	(763)		
Application of capital funding							
Capital expenditure							
- to meet additional demand							
- to improve the level of service			-	-	-		
- to replace existing assets	84	_	100	102	- 10		
		(12)	180	102	10		
Increase (decrease) in reserves	(59)	(12)	(26)	(22)	-		
Increase (decrease) of investments	25	(12)	154	-	- 10		
Total applications of capital funding (D)	25	(12)	154	80	10		
Surplus (deficit) of capital funding (C-D)	269	557	3	(520)	(773)		
Funding balance ((A-B) + (C-D))	-	-	-	-	-		
Expenses for this activity include the following depreciation/amortisation charge			(23)	(28)	(23)		
expenses for this activity include the following depreciation/amortisation charge			(23)	(20)	(23)		

FONDING IMPACT STATEMENT FOR 13	JULI 2024 10 30	APRIL 2023	,				
	2023/24 AP \$000	2023/24 Actual \$000	2024/25 AP \$000	2024/25 AP YTD \$000	2024/25 YTD \$000		
FUNDING IMPACT STATEMENT - LEADERSHIP & GOVERNANCE							
Sources of operating funding							
General rates, uniform annual general charges, rates penalties	2,843	4,003	2,456	2,456	2,383		
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-		
Subsidies and grants for operating purposes	56	560	-	-	271		
Fees and charges	249	(42)	34	28	18		
Internal charges and overheads recovered	-	-	-	-	-		
Internal interest income	-	-	-	-	-		
Interest and dividends from Investments	-	-	-	-	-		
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	_		
Total operating funding (A)	3,148	4,521	2,490	2,484	2,672		
Applications of operating funding							
Payments to staff and suppliers	1,209	2,214	1,622	1,352	1,610		
Finance costs	1,203	2,214	1,022	0	1,010		
Internal charges and overheads applied	1,839	1,732	840	700	466		
Internal interest charged	1,033	27	5	5	24		
Other operating funding applications	_	21	5	5	24		
Total applications of operating funding (B)	3,060	3,973	2,468	2,056	2,100		
	•		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Surplus (deficit) of operating funding (A - B)	88	548	22	428	572		
Sources of capital funding							
Subsidies and grants for capital expenditure	53	1,442	1,450	1,208	1,571		
Development and financial contributions	-	-,	1,150	-	1,511		
Increase (decrease) in debt	(88)	2,207	(22)	(310)	(129)		
Gross proceeds from sale of assets	21	_,	(22)	(310)	(123)		
Lump sum contributions	-	_	_	_	_		
Other dedicated capital funding	_	_	_	_	_		
Total sources of capital funding (C)	(14)	3,649	1,428	898	1,442		
Application of capital funding							
Capital expenditure							
- to meet additional demand	-	-	-	-	-		
- to improve the level of service	53	4,197	1,450	1,363	1,997		
- to replace existing assets	77	-	205	133	16		
Increase (decrease) in reserves	(56)	-	(205)	(171)	-		
Increase (decrease) of investments	-	-	-	-	-		
Total applications of capital funding (D)	74	4,197	1,450	1,326	2,013		
Surplus (deficit) of capital funding (C-D)	(88)	(548)	(22)	(428)	(572)		
Funding balance ((A-B) + (C-D))	-	-	-	-	-		
Evapores for this activity include the following depresiation/amortisation share-			(4)	(4)	(4)		
Expenses for this activity include the following depreciation/amortisation charge			(4)	(4)	(4)		

FUNDING IMPACT STATEMENT FOR 1.	FUNDING IMPACT STATEMENT FOR 1 JULY 2024 TO 30 APRIL 2025						
	2023/24 AP	2023/24 Actual	2024/25 AP	2024/25 AP YTD	2024/25 YTD		
	\$000	\$000	\$000	\$000	\$000		
FUNDING IMPACT STATEMENT - CORPORATE FUNCTIONS							
Sources of operating funding General rates, uniform annual general charges, rates penalties	257	(0.46)	(454)	(275)	024		
Targeted rates (other than a targeted rate for water supply)	357	(846)	(451)	(276)	831		
Subsidies and grants for operating purposes	-	73	-	-	- 20		
Fees and charges	179	220	275	229	38 283		
Internal charges and overheads recovered	6,168	5,591	7,368	6,140	4,676		
Internal interest income	84	1,075	(20)	(17)	835		
Interest and dividends from Investments	698	1,077	1,398	1,373	1,446		
Local authorities fuel tax, fines, infringement fees, and other receipts	90	82	80	67	259		
Total operating funding (A)	7,576	7,272	8,651	7,517	8,369		
- Court of Court and Court	.,0.0	-,	0,031	1,021	0,505		
Applications of operating funding							
Payments to staff and suppliers	6,098	6,082	7,143	5,998	5,571		
Finance costs	862	1,127	1,136	946	450		
Internal charges and overheads applied	248	209	798	665	231		
Internal interest charged	391	238	(949)	(791)	214		
Other operating funding applications	-	-	-	-	-		
Total applications of operating funding (B)	7,599	7,656	8,128	6,818	6,467		
Surplus (deficit) of operating funding (A - B)	(23)	(384)	523	699	1,902		
Sources of capital funding							
Subsidies and grants for capital expenditure	_	241	1,775	1,479	361		
Development and financial contributions	_			-,113	-		
Increase (decrease) in debt	23	1,855	238	(91)	(1,535)		
Gross proceeds from sale of assets	-	-		-	-		
Lump sum contributions	-	-	-	-			
Other dedicated capital funding	=	-	-	-			
Total sources of capital funding (C)	23	2,096	2,013	1,389	(1,173)		
Application of capital funding							
Capital expenditure							
- to meet additional demand	=	-	-	-	-		
- to improve the level of service	-	229	2,175	1,812	699		
- to replace existing assets	214	874	852	684	225		
Increase (decrease) in reserves	(214)	609	(491)	(409)	(196)		
Increase (decrease) of investments	-	-	-	-	-		
Total applications of capital funding (D)	-	1,712	2,536	2,087	729		
Surplus (deficit) of capital funding (C-D)	23	384	(523)	(699)	(1,902)		
Funding balance ((A-B) + (C-D))	-	_	_		-		
Expenses for this activity include the following depreciation/amortisation charge			(550)	(347)	(550)		



# FORECAST REPORT

30 JUNE 2025



# HE TAUĀKĪ PŪTEA WHIWHI ME TE PŪTEA WHAKAHAERE

# STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the period Ended 30 June 2025

	r or the per				
	2025	2025	,	Variance	2024
	Forecast	Annual Plan			Actual
P	\$000	\$000	\$000	%	\$000
Revenue	22.770	22.202	400	20/	10.141
Rates revenue	22,779	22,290	489	2%	19,141
Subsidies and grants	43,884	38,557	5,327	14%	58,491
Petrol tax	46	67	(21)	-31%	82
Fees and charges	4,842	2,991	1,851	62%	3,324
Investment revenue	1,530	1,373	157	11%	1,077
Miscellaneous revenue	220	220	-	0%	220
Total revenue	73,300	65,497	7,803	12%	82,335
Expense					
Water supply	3,430	2,791	639	23%	3,187
Stormwater	760	708	52	7%	1,090
Wastewater	3,700	3,301	399	12%	3,107
Solid waste	3,260	2,386	874	37%	3,173
Transport	32,209	19,183	13,026	68%	48,543
Community facilities	3,679	3,152	527	17%	3,459
Planning and regulatory	3,755	3,513	242	7%	2,097
Recovery	5,126	308	4,818	1564%	5,349
Leadership and governance	2,500	2,060	439	21%	4,423
Corporate	1,562	1,042	520	50%	1,403
Total expense	59,981	38,445	21,537	56%	75,831
Net surplus / (deficit) before taxation	13,319	27,053	(13,734)		6,504
Subvention income	-		(13,134)	0%	
Net surplus / (deficit) for the year	13,319	27,053	(13,734)	070	6,504
rect surplus / (activity for the year	13,513	21,000	(10,10-1)		0,504
Other comprehensive revenue and expense					
equipment	-	=			39,789
Total comprehensive revenue and expense for the year	13,319	27,053	(13,734)	-51%	46,293

# HE TAUĀKĪ TŪ PŪTEA

# STATEMENT OF FINANCIAL POSITION

As At 30 June 2025

	7.07.000				
	2025 Forecast	2025 Annual Plan		riance	2024 Actual
	\$000	\$000	\$000	%	\$000
Current assets					
Cash and cash equivalents	2,008	601	1,407	70%	2,307
Inventories	51	79	(28)	-56%	53
Assets held for sale	18	18	(0)	0%	-
Trade and other receivables	16,408	17,937	(1,530)	-9%	17,161
Financial assets at fair value	2,124	2,596	(472)	-22%	-
Total current assets	20,608	21,231	(623)	-3%	19,521
Current liabilities					
Trade and other payables	17,142	15,689	1,453	8%	20,702
Borrowings	9,634	7,695	1,939	20%	3,500
Total current liabilities	26,776	23,384	3,391	13%	24,202
Working capital	(6,168)	(2,153)	(4,014)		(4,681)
Non-current assets					
Property, plant and equipment	491,251	487,131	4,121	1%	499,886
Work in progress	22,816	43,293	(20,477)	-90%	4,568
Investment in subsidiary	1,250	1,250	-	0%	1,250
Loan to related party	-	-	-	0%	1,037
Investment property	8,137	1,676	6,461	79%	8,332
Biological asset - forestry	115	115	-,	0%	115
Intangible assets	14	141	(128)	-937%	373
Assets held for sale	-		-	0%	18
Financial assets at fair value	_	_	-	0%	781
Total non-current assets	523,583	533,606	(10,024)	-2%	516,361
Non-current liabilities					
Trade and other payables	_	_	_		
Employee entitlements (Trade payables)	_	_			56
Landfill aftercare	2,032	1,487	545	27%	2,032
Borrowings	2,032	1,701	5-5	0%	7,526
Total non-current liabilities	2,032	1,487	545	27%	9,614
Total non-current naphtities	2,032	1,701	373	21 70	5,014
Net assets	515,383	529,966	(14,583)	-3%	502,066
Represented by					
Equity	515,383	529,117	(13,734)	-3%	502,066

# HE TAUĀKĪ MANA TAURITE

# STATEMENT OF CHANGES IN EQUITY

For the period Ended 30 June 2025

	2025	2025	2024
	Forecast	Annual Plan	Actual
	\$000	\$000	\$000
Total equity - opening balance	502,065	502,065	455,992
Net surplus (deficit) for period	13,318	27,053	6,284
Other comprehensive income	,	,	39,789
Total comprehensive income	13,318	27,053	46,073
Total control of the believe	545.000	500.110	500.005
Total equity - closing balance	515,383	529,118	502,065
Components of equity			
Ratepayer's equity			
Ratepayer's equity - opening balance	172,032	172,032	163,798
Net surplus/(deficit) for period	13,318	27,053	6,284
Transfers to special reserves	-	-	(3,691)
Transfers from special reserves	-	-	5,641
Transfer from revaluation reserve	-	-	-
Ratepayers equity - closing balance	185,350	199,085	172,032
Special reserves - opening balance	22,706	22,706	24,656
Transfer to ratepayer's equity	-	-	(5,641)
Transfer from ratepayer's equity		-	3,691
Special reserves - closing balance	22,706	22,706	22,706
Revaluation reserves - opening balance	307,327	307,327	267,538
Net transfer to ratepayers equity	-	-	-
Transfer to revaluation	_	-	39,789
Revaluation reserves - closing balance	307,327	307,327	307,327
Total equity - closing balance	515,383	529,118	502,065
rotal equity - closing balance	515,383	323,118	302,003

# HE TAUĀKĪ KAPEWHITI

# STATEMENT OF CASHFLOWS

For the period Ended 30 June 2025

		2025 Forecast \$000	2024 Actual \$000
	Cash flows from operating activities		
Cash was provided from:	Rates received	23,273	18,866
cash was provided from.	Other revenue	49,250	58,818
	Investment income	1,530	1,077
	Subvention income	1,550	1,077
Cash was applied to:	Subvention income Payments to suppliers and employees	(54,194)	1,050 (61,211)
сазн жаз аррнеи ю.	Interest paid	(54,194)	(61,211)
	Net cash flows from operating activities	19,344	17,858
		13,344	11,030
	Cash flows from investing activities		
Cash was provided from:	Sale of property, plant and equipment		823
·	Insurance proceeds		-
	Sale of financial assets		406
Cash was applied to:	Purchase of financial assets	(3)	(87)
**	Purchase of property, plant and equipment	(18,248)	(14,662)
	Purchase of intangibles	-	195
	Loans made to subsidiary	_	(1)
	Purchase of investment properties	_	(7,923)
	Net cash flows used in investing activities	(18,251)	(21,249)
_	Cash flows from financing activities		
Cash was provided from:	Loans raised		(6,500)
Cash was applied to:	Borrowings repaid	(1,392)	(1,500)
1 10	Net cash flows (used in)from financing activities	(1,392)	(8,000)
	Net increase/(decrease) in cash and cash equivalents	(299)	(11,381)
	Cash and cash equivalents at beginning of year	2,307	13,688
	Cash and cash equivalents at end of year	2,008	2,307
	Mado un of		
	Made up of: Cash	2.002	2 26-
		2,008	2,307
	Short term deposits  Cash and cash equivalents at end of year	0.000	
	Cash and cash equivalents at end of year	2,008	2,307

	2023/24 AP	2023/24 Actual	2024/25 AP	2024/25 AP YTD	2024/25 YTD
	\$000	\$000	\$000	\$000	\$000
FUNDING IMPACT STATEMENT - WATER SUPPLY					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	165	185	260	260	253
Targeted rates (other than a targeted rate for water supply)	1,481	1,667	2,342	2,342	2,273
Subsidies and grants for operating purposes	1,401	13	2,512	2,5 12	37
Fees and charges	365	415	331	276	522
Internal charges and overheads recovered	-	113	331	210	522
Internal interest income	_	_	_	_	_
Interest and dividends from Investments	_	_	_	_	_
Local authorities fuel tax, fines, infringement fees, and other receipts	_	_	_	_	_
Total operating funding (A)	2,011	2,280	2,934	2,878	3,084
Applications of operating funding					
Payments to staff and suppliers	1,190	1,571	1,573	1,344	1,900
Finance costs	-	-	-	-	-
Internal charges and overheads applied	413	421	368	486	308
Internal interest charged	43	67	147	122	71
Other operating funding applications	-	=	-	-	-
Total applications of operating funding (B)	1,646	2,059	2,088	1,952	2,280
Surplus (deficit) of operating funding (A - B)	365	221	846	927	804
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(364)	(222)	2,337	1,725	385
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(364)	(222)	2,337	1,725	385
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	11	5	283	236	15
- to replace existing assets	1,072	301	5,315	4,429	2,133
Increase (decrease) in reserves	(1,082)	(307)	(2,415)	(2,013)	(957)
Increase (decrease) of investments	-				
Total applications of capital funding (D)	1	(1)	3,183	2,652	1,190
Surplus (deficit) of capital funding (C-D)	(365)	(221)	(846)	(927)	(804)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(1,151)	(1,019)	(1,151)

	2023/24 LTP \$000	2023/24 Actual \$000	2024/25 AP \$000	2024/25 AP YTD \$000	2024/25 YTD \$000
FUNDING IMPACT STATEMENT - STORMWATER	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	30	41	71	71	69
Targeted rates (other than a targeted rate for water supply)	267	366	637	637	618
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	-	2	-	-	-
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	71	-	-	-	-
Interest and dividends from Investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	368	409	708	708	687
Applications of operating funding					
Payments to staff and suppliers	122	497	264	227	249
Finance costs	59	-			
Internal charges and overheads applied	176	165	68	57	63
Internal interest charged	-	34	114	95	36
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	357	696	446	379	348
Surplus (deficit) of operating funding (A - B)	11	(287)	262	329	339
Sources of capital funding					
Subsidies and grants for capital expenditure	_	_			
Development and financial contributions	_	_	_	_	_
Increase (decrease) in debt	42	778	1,125	827	(119)
Gross proceeds from sale of assets	-	-	-,	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	42	778	1,125	827	(119)
Application of capital funding					
Capital expenditure					
- to meet additional demand	_	_	_	_	-
- to improve the level of service	_	594	511	426	28
- to replace existing assets	53	4	965	804	287
Increase (decrease) in reserves	33	(107)	(89)	(74)	
	-	(107)	(69)	(14)	(95)
Increase (decrease) of investments		<del>-</del>			-
Total applications of capital funding (D)	53	491	1,387	1,156	219
Surplus (deficit) of capital funding (C-D)	(11)	287	(262)	(329)	(339)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(412)	(329)	(412)
			(.12)	(323)	(.12)

	2023/24 LTP	2023/24 Actual	2024/25 AP	2024/25 AP YTD	2024/25 YTD
FUNDING IMPACT STATEMENT - WASTEWATER	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	238	256	364	364	353
Targeted rates (other than a targeted rate for water supply)	2,145	2,305	3,277	3,277	3,179
Subsidies and grants for operating purposes	-	-	· -	-	, -
Fees and charges	-	16	25	21	15
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	43	-	-	-	-
Interest and dividends from Investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	2,426	2,577	3,666	3,662	3,548
Applications of operating funding					
Payments to staff and suppliers	1,297	1,695	2,226	1,882	1,985
Finance costs	200	_,	-	-	-
Internal charges and overheads applied	340	317	562	468	522
Internal interest charged	310	304	351	293	320
Other operating funding applications		304	331	255	320
Total applications of operating funding (B)	1,837	2,316	3,139	2,643	2,826
Total applications of operating funding (b)	1,031	2,316	3,139	2,043	2,020
Surplus (deficit) of operating funding (A - B)	589	261	527	1,019	721
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	5
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(486)	(710)	1,708	843	(679)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(486)	(710)	1,708	843	(674)
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	1,369	41	200	167	25
- to replace existing assets	140	49	2,710	2,258	485
Increase (decrease) in reserves	(1,406)	(539)	(675)	(563)	(463)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	103	(449)	2,235	1,862	47
Surplus (deficit) of capital funding (C-D)	(589)	(261)	(527)	(1,019)	(721)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(873)	(658)	(873)

	2023/24	2023/24	2024/25	2024/25	2024/25
	LTP	Actual	AP	AP YTD	YTD
	\$000	\$000	\$000	\$000	\$000
FUNDING IMPACT STATEMENT - WASTE MANAGEMENT					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	157	183	136	136	131
Targeted rates (other than a targeted rate for water supply)	1,413	1,648	1,220	1,220	1,184
Subsidies and grants for operating purposes	-	415	-	-	78
Fees and charges	758	1,514	1,288	1,073	2,232
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	15	-	-	-	-
Interest and dividends from Investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	2,343	3,760	2,643	2,428	3,624
Applications of operating funding					
Payments to staff and suppliers	1,875	2,602	2,278	1,899	2,953
Finance costs	84	-	-	-	
Internal charges and overheads applied	248	232	198	165	149
Internal interest charged	-	22	122	102	23
Other operating funding applications	2 207	2.056	2 507	2.165	2 125
Total applications of operating funding (B)	2,207	2,856	2,597	2,165	3,125
Surplus (deficit) of operating funding (A - B)	136	904	46	263	500
Sources of capital funding		(4.4)			0.5
Subsidies and grants for capital expenditure	-	(11)	1,657	1,381	25
Development and financial contributions	-	(014)	1 701	1 102	- (E12)
Increase (decrease) in debt	96	(914)	1,701	1,193	(512)
Gross proceeds from sale of assets Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	_	-	-	-	-
Total sources of capital funding (C)	96	(925)	3,358	2,573	(487)
Total Sources of Capital Funding (C)	30	(323)	3,336	2,313	(401)
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	-	25	-	-	-
- to replace existing assets	380	-	3,423	2,853	13
Increase (decrease) in reserves	(148)	(46)	(20)	(17)	-
Increase (decrease) of investments		-	-	-	-
Total applications of capital funding (D)	232	(21)	3,403	2,836	13
Surplus (deficit) of capital funding (C-D)	(136)	(904)	(46)	(263)	(500)
	,2007	( 1	(10)	(=35)	(500)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(135)	(221)	(135)
			,,	,/	,/

	2023/24 LTP	2023/24 Actual	2024/25 AP	2024/25 AP YTD	2024/25 YTD
	\$000	\$000	\$000	\$000	\$000
FUNDING IMPACT STATEMENT - TRANSPORT					
Sources of operating funding	4.500				
General rates, uniform annual general charges, rates penalties	4,568	4,963	5,201	5,201	5,047
Targeted rates (other than a targeted rate for water supply)		27.004	- 12.460	-	-
Subsidies and grants for operating purposes Fees and charges	5,949 54	37,894 32	12,468 59	10,390	21,667
Internal charges and overheads recovered	54	32	59	49	120
Internal interest income	45	_	-	-	_
Interest and dividends from Investments	-	_	_	-	_
Local authorities fuel tax, fines, infringement fees, and other receipts	_	_	_	_	
Total operating funding (A)	10,616	42,889	17,728	15,641	26,833
Total operating randing (n)	10,010	42,005	11,120	15,011	20,033
Applications of operating funding					
Payments to staff and suppliers	7,609	40,507	14,167	11,782	23,156
Finance costs	105	-	-	-	· -
Internal charges and overheads applied	1,805	1,674	1,939	1,616	1,821
Internal interest charged	1,005	305	148	123	187
-	_	303	140	125	107
Other operating funding applications	0.510	42.400	16 252	12 520	2F 164
Total applications of operating funding (B)	9,519	42,486	16,253	13,520	25,164
Surplus (deficit) of operating funding (A - B)	1,097	403	1,475	2,120	1,670
Sources of capital funding					
Subsidies and grants for capital expenditure	6,895	11,401	27,309	22,757	13,722
Development and financial contributions	_	, -	,	, <u>-</u>	, -
Increase (decrease) in debt	307	4,830	1,578	336	(2,948)
Gross proceeds from sale of assets	301	1,030	1,510	-	(2,3 10)
Lump sum contributions	_	_			
·	-	-	-	-	-
Other dedicated capital funding		-			
Total sources of capital funding (C)	7,202	16,231	28,887	23,094	10,774
Application of capital funding					
Capital expenditure					
- to meet additional demand	_	_	_	_	
- to improve the level of service	2,408	10,176	3,552	2,960	181
- to replace existing assets	6,720	3,868	27,264	22,632	12,755
Increase (decrease) in reserves	(829)	2,590	(455)	(379)	(492)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	8,299	16,634	30,362	25,214	12,443
Surplus (deficit) of capital funding (C.D.)	(1.007)	(402)	(1.475)	(2.120)	(1.670)
Surplus (deficit) of capital funding (C-D)	(1,097)	(403)	(1,475)	(2,120)	(1,670)
Funding balance ((A-B) + (C-D))	-	-	(0)	-	
Expenses for this activity include the following depreciation/amortisation charge			(7,045)	(5,663)	(7,045)
			(1,010)	(0,000)	(1,010)

	2023/24 LTP	2023/24 Actual	2024/25 AP	2024/25 AP YTD	2024/25 YTD
	\$000	\$000	\$000	\$000	\$000
FUNDING IMPACT STATEMENT - COMMUNITY FACILITIES					•
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	3,220	3,732	3,558	3,558	3,453
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-
Subsidies and grants for operating purposes	26	33	25	20	243
Fees and charges	73	76	191	159	267
Internal charges and overheads recovered	=	-	-	-	-
Internal interest income	11	-	-	-	-
Interest and dividends from Investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	3,330	3,841	3,774	3,738	3,962
Applications of operating funding					
Payments to staff and suppliers	2,635	2,573	2,874	2,411	2,860
Finance costs	47	2	1	0	-
Internal charges and overheads applied	379	315	634	529	569
Internal interest charged	-	11	46	38	(16)
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	3,061	2,901	3,555	2,978	3,414
Surplus (deficit) of operating funding (A - B)	269	940	210	760	F40
Surplus (deficit) of operating funding (A - B)	209	340	219	760	549
Sources of capital funding					
Subsidies and grants for capital expenditure	-	628	1,380	1,175	776
Development and financial contributions	=	-	-	-	-
Increase (decrease) in debt	(234)	(862)	884	134	(1,171)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(234)	(234)	2,264	1,309	(395)
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	85	-	-	-
- to improve the level of service	16	20	2,513	2,094	(758)
- to replace existing assets	214	1,222	407	339	1,016
Increase (decrease) in reserves	(195)	(621)	(437)	(364)	(104)
Increase (decrease) of investments	-	_	-	-	-
Total applications of capital funding (D)	35	706	2,483	2,069	154
Surplus (deficit) of capital funding (C-D)	(269)	(940)	(219)	(760)	(549)
Funding balance ((A-B) + (C-D))				-	_
Expenses for this activity include the following depreciation/amortisation charge			(266)	(174)	(266)

	2023/24 LTP	2023/24 Actual	2024/25 AP	2024/25 AP YTD	2024/25 YTD
	\$000	\$000	\$000	\$000	\$000
FUNDING IMPACT STATEMENT - PLANNING AND REGULATORY					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	1,148	1,095	3,044	3,044	2,953
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-
Subsidies and grants for operating purposes	-	4,970	175	146	4,917
Fees and charges	762	930	1,329	1,155	1,323
Internal charges and overheads recovered	-	-	215	179	203
Internal interest income	-	(92)	-	-	-
Interest and dividends from Investments	=	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-			
Total operating funding (A)	1,910	6,903	4,763	4,524	9,396
Applications of operating funding					
Payments to staff and suppliers	1,483	6,914	2,595	2,162	7,384
	•	-	2,393	2,102	
Finance costs	12	14			14
Internal charges and overheads applied	684	532	2,176	1,813	1,562
Internal interest charged	-	-	(4)	(3)	96
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	2,179	7,460	4,766	3,972	9,056
Surplus (deficit) of operating funding (A - B)	(269)	(557)	(3)	552	340
Sulptus (deficit) of operating full uning (A - B)	(203)	(331)	(3)	332	340
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	=	-	-	-	_
Increase (decrease) in debt	269	545	157	(472)	(342)
Gross proceeds from sale of assets	25	_	_	. ,	-
Lump sum contributions		_	_	_	_
Other dedicated capital funding					
	204	F45	157	(472)	(242)
Total sources of capital funding (C)	294	545	157	(472)	(342)
Application of capital funding					
Capital expenditure					
- to meet additional demand	_	_	_	_	-
- to improve the level of service	_	-	_	_	_
- to replace existing assets	84	-	180	102	(3)
Increase (decrease) in reserves	(59)	(12)	(26)	(22)	-
Increase (decrease) of investments	-	-		-	-
Total applications of capital funding (D)	25	(12)	154	80	(3)
Surplus (deficit) of capital funding (C-D)	269	557	3	(552)	(340)
outputs faction of capital failuring (c-b)	209	331	3	(332)	(340)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(29)	(28)	(29)
Expenses to: and dearnly mediate the following depreciation/unfortisation charge			(23)	(20)	(23)

	2023/24	2023/24	2024/25	2024/25	2024/25
	LTP	Actual	AP	AP YTD	YTD
FUNDING IMPACT STATEMENT - LEADERSHIP & GOVERNANCE	\$000	\$000	\$000	\$000	\$000
Sources of operating funding	2.042	4.000	2.456	2.456	2 202
General rates, uniform annual general charges, rates penalties	2,843	4,003	2,456	2,456	2,383
Targeted rates (other than a targeted rate for water supply)	-	-	-	-	-
Subsidies and grants for operating purposes	56	560	-	-	312
Fees and charges	249	(42)	34	28	22
Internal charges and overheads recovered	-	-	-	-	-
Internal interest income	-	-	-	-	-
Interest and dividends from Investments	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-
Total operating funding (A)	3,148	4,521	2,490	2,484	2,716
Applications of operating funding					
Payments to staff and suppliers	1,209	2,214	1,622	1,352	1,916
Finance costs	1,209	2,214	1,622	1,352	1,916
Internal charges and overheads applied	1,839	1,732	840	700	548
Internal interest charged	1,039	27	5	5	29
Other operating funding applications	_	-	5	-	29
Total applications of operating funding (B)	3,060	3,973	2,468	2,056	2,494
Total approximation of operating (2)		3,010	2,100	2,030	2,131
Surplus (deficit) of operating funding (A - B)	88	548	22	428	223
Sources of capital funding					
Subsidies and grants for capital expenditure	53	1,442	1,450	1,208	1,571
Development and financial contributions	-	, <u> </u>	_,	_,	-,
Increase (decrease) in debt	(88)	2,207	(22)	(310)	(707)
Gross proceeds from sale of assets	21	· -	-	-	-
Lump sum contributions	-	-	-	-	_
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(14)	3,649	1,428	898	864
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	=	-	-	-
- to improve the level of service	53	4,197	1,450	1,363	1,068
- to replace existing assets	77	=	205	133	19
Increase (decrease) in reserves	(56)	-	(205)	(171)	-
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	74	4,197	1,450	1,326	1,087
Surplus (deficit) of capital funding (C-D)	(88)	(548)	(22)	(428)	(223)
Funding helenge //A D) L /C D))					
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(6)	(4)	(6)

	2023/24	2023/24	2024/25	2024/25	2024/25
	LTP	Actual	AP	AP YTD	YTD
FUNDING IMPACT STATEMENT - CORPORATE FUNCTIONS	\$000	\$000	\$000	\$000	\$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	357	(846)	(451)	(276)	884
Targeted rates (other than a targeted rate for water supply)	-	(0.10)	(431)	(210)	-
Subsidies and grants for operating purposes	_	73	_	_	50
Fees and charges	179	220	275	229	343
Internal charges and overheads recovered	6,168	5,591	7,368	6,140	5,789
Internal interest income	84	1,075	(20)	(17)	1,003
Interest and dividends from Investments	698	1,077	1,398	1,373	1,530
Local authorities fuel tax, fines, infringement fees, and other receipts	90	82	80	67	266
Total operating funding (A)	7,576	7,272	8,651	7,517	9,864
Applications of operating funding					
Payments to staff and suppliers	6,098	6,082	7,143	5,998	6,617
Finance costs	862	1,127	1,136	946	542
Internal charges and overheads applied	248	209	798	665	276
Internal interest charged	391	238	(949)	(791)	260
Other operating funding applications	7.500	7.050			
Total applications of operating funding (B)	7,599	7,656	8,128	6,818	7,695
Surplus (deficit) of operating funding (A - B)	(23)	(384)	523	699	2,170
Sources of capital funding					
Subsidies and grants for capital expenditure	_	241	1,775	1,479	482
Development and financial contributions	-			-,	-
Increase (decrease) in debt	23	1,855	238	(91)	(1,839)
Gross proceeds from sale of assets	-	-	-		-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	23	2,096	2,013	1,389	(1,357)
Application of capital funding					
Capital expenditure					
- to meet additional demand	_	_	_	_	_
- to improve the level of service	-	229	2,175	1,812	945
- to replace existing assets	214	874	852	684	39
Increase (decrease) in reserves	(214)	609	(491)	(409)	(172)
Increase (decrease) of investments	(== .)	-	( /	(152)	(,
Total applications of capital funding (D)		1,712	2,536	2,087	812
Total applications of capital familia (5)		-,:	2,330	2,001	012
Surplus (deficit) of capital funding (C-D)	23	384	(523)	(699)	(2,170)
Funding balance ((A-B) + (C-D))	-	-	-	-	-
Expenses for this activity include the following depreciation/amortisation charge			(660)	(347)	(660)
Expenses for this activity include the following depreciation/amortisation charge			(000)	(341)	(000)

	2023/24 LTP	2023/24 Actual	2024/25 AP	2024/25 AP YTD	2024/25 YTD
	\$000	\$000	\$000	\$000	\$000
FUNDING IMPACT STATEMENT - WHOLE OF COUNCIL					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	12,726	13,155	14,639	14,814	15,525
Targeted rates (other than a targeted rate for water supply)	5,311	5,986	7,476	7,476	7,254
Subsidies and grants for operating purposes	6,030	44,351	12,668	10,557	27,304
Fees and charges	2,441	3,324	3,532	2,991	4,842
Interest and dividends from Investments	698	1,077	1,398	1,373	1,530
Local authorities fuel tax, fines, infringement fees, and other receipts	90	82	80	67	266
Total operating funding (A)	27,296	67,975	39,793	37,278	56,720
Applications of operating funding					
Payments to staff and suppliers	23,551	64,756	34,741	29,055	49,021
Finance costs	1,436	1,141	1,137	947	556
Other operating funding applications	-	-	<del>-</del>	-	
Total Applications of operating funding (B)	24,987	65,897	35,878	30,003	49,577
Surplus (deficit) of operating funding (A - B)	2,309	2,078	3,916	7,275	7,143
Surplus (activity of operating funding (** 5)	_,		3,310	1,210	1,213
Sources of capital funding					
Subsidies and grants for capital expenditure	6,948	14,142	33,571	28,000	16,580
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(440)	7,655	9,705	4,185	(7,932)
Gross proceeds from sale of assets	47	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-		-	-	-
Total sources of capital funding (C)	6,555	21,797	43,276	32,185	8,648
Application of capital funding					
Capital expenditure					
- to meet additional demand	-	_	_	_	_
- to improve the level of service	3,898	15,758	10,684	9,058	1,503
- to replace existing assets	8,732	5,913	41,321	34,235	16,743
Increase (decrease) in reserves	(3,766)	2,204	(4,814)	(4,011)	(2,284)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	8,864	23,875	47,192	39,282	15,962
Surplus (deficit) of capital funding (C-D)	(2,309)	(2,078)	(3,916)	(7,097)	(7,315)
Funding balance ((A-B) + (C-D))	-	-	(1)	178	(171)
			\-/		(= ) <b>=</b> /

#### 8.3 COMMITTEE WORK PLAN 2025

Author: Gary Borg, Pouwhakarae - Putea Tautawhi Rangapu | Group Manager

**Finance and Corporate Support** 

Authoriser: Juanita Savage, Chief of Operations

Appendices: 1. Updated Workplan <a href="#">J</a>

#### 1. PURPOSE

1.1 The purpose of this report is to advise on progress against the Committee's work plan and consider updates to the forward plan.

#### RECOMMENDATION

The Pouwhakarae - Putea Tautawhi Rangapu | Group Manager Finance and Corporate Support RECOMMENDS that Committee approves the updated Work Plan.

#### 2. BACKGROUND

- 2.1 A work plan helps to ensure the Committee meets its obligations as prescribed in its Terms of Reference and helps schedule activity so that it aligns with key dates in the overall Council timetable.
- 2.2 The Committee approved its work plan for 2025 at its February meeting.
- 2.3 A proposed update to the plan, based on progress to date and other matters arising is attached as **Appendix 1**. Emerging issues will be reported on an ad hoc basis as required and updated within the relevant focus areas as appropriate.
- 2.4 Updates to the work plan are elaborated below.

## 3. CURRENT SITUATION

- 3.1 Performance Reporting
  - 3.1.1. April financials on target and included in the June Agenda.
  - 3.1.2. May cut off overlaps with Agenda cut off for the June Agenda. To avoid delay and confusion with Annual Report processes the May report will be distributed before the July meeting.
  - 3.1.3. As signalled the full Quarter 3 Performance Report is now complete and included in the June Agenda.

# 3.2 Annual Report

- 3.2.1. Preparation for year end is under way
  - 3.2.1.1. An operational lessons-learned report from the Annual Plan has been delivered to the Group Manager. This will inform the project plan for the Annual Report.

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3.2.1.2. At the time of writing a detailed plan and checklist for the preparation of the financial statements is being constructed.

## 3.3 Risk Management

# 3.3.1. Strategic

- 3.3.1.1. Strategic Risk workshop has not yet been scheduled, due primarily to the transitioning of the Chief Executive. With the long-term Chief Executive joining Council on 1 July 2025, a workshop will be proposed for the end of June
- 3.3.1.2. While this has a knock-on effect on planned deep dive risk workshops, a focussed report on cybersecurity is included in the June Agenda, as signalled. This is identified as a strategic and corporate risk area.
- 3.3.1.3. There remains a significant and immediate strategic risk concerning the preparation of a Water Services Delivery Plan. This has been the focus of attention for the organisation since the appointment of the interim Chief Executive. The preparation of the regional plan continues and is expected to be delivered to DIA within the prescribed timeframe. Notwithstanding, the council has commissioned work on assessing a local alternative. A report was received at the time the Agenda was published and a verbal update may be available for the meeting.

# 3.3.2. Corporate

#### 3.3.2.1. Insurance

- 3.3.2.1.1. The Material Damage and Business Interruption schedules is being reviewed and will be presented at the July meeting.
- 3.3.2.1.2. Liability and other insurances are expected to be brought to the August meeting

#### 3.4 External audit

3.4.1. The one outstanding matter from the interim audit was the 3 waters assets valuation report. This remains outstanding at the time of writing, but the updated report will be delivered during the week of the Committee meeting.

## 3.5 Internal audit

- 3.5.1. Systems and processes no updates this month due to restructuring and staff changes.
- 3.5.2. Recovery an update on the Silt and Debris fund is included in this Agenda.

#### 4. SIGNIFICANCE

4.1 This matter is considered to be of low significance.

## Who has been consulted?

No consultation is required.

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Finance Assurance and Risk Committee Workplan 2025

Focus Areas		January	February	March	April	May	June
MEETING			11	25		9	17
Performance Report			Full Quarter 2 Report Full year forecast	January Financials Capital Works Projects Report	February and March Financials- distributed	Full Quarter 3 Report March Financials	April and May Financials Full Quarter 3 Report
Annual Report			2024 Debrief	Reporting timetable 2025 Audit timetable 2025			
Risk Management	Strategic			Workshop		Deep dive 1 TBC	Deep dive 2 TBC Workshop
	Health and Safety			System Implementation Update		Exceptions and Update	
	Corporate			Emerging		Emerging	Focus area - cyber security Insurance renewals preliminary
External Audit				Progress on outstanding- Management letter points Interim audit		Progress on outstanding Management letter points and exceptions from interim audit.	Outcomes from interim audit
Internal Audit	Internal and Operational			Contractors			
	System and Process		Update	Update		Update	Update
	Recovery			Verbal update		Update	Silt and debris fund
		1.1.	, , , , , , , , , , , , , , , , , , ,			M	-
rocus Aleas		July	August	September	Croosi	INOVELLIBEI	Decellibel
MEETING		29	26	30	Extraordinary		2
Performance Report		June exceptions report Projects update	Exceptions report if required		Q1 Full Report published		October Financials Projects update
Annual Report		Risks and exceptions	Draft financials	Draft report	Final Report for endorsement		
Risk Management	Strategic	Workshop	Deep dive 1 - TBC	Deep dive 2 - TBC			Deep dive 3 - TBC
	Health and Safety	Exceptions and Update	Exceptions and Update	Exceptions and Update			Exceptions and Update
	Corporate	Emerging Risk Management System Implementation update Insurance - MDBI	Emerging Insurance - Liability	Emerging First Status Report	Insurance renewals final		Emerging Status Report
External Audit		Progress on outstanding Management letter points			Audit Close		Progress on outstanding Management letter points
Internal Audit	Internal and Operational	Exceptions		Exceptions			
	System and Process Recovery	Update		Update			Update

# 9 PUBLIC EXCLUDED ITEMS

# **RESOLUTION TO EXCLUDE THE PUBLIC**

### **RECOMMENDATION**

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

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
9.1 - Silt and Debris Fund Update 8 June 2025	s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities  s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
9.2 - INFORMATION SERVICES RISK MANAGEMENT - CYBERSECURITY	s7(2)(c)(i) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied  s7(2)(e) - the withholding of the information is necessary to avoid prejudice to measures that prevent or mitigate material loss to members of the public	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege	
s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	