



**Te Kaunihera
o Te Hiku o te Ika**
Far North District Council

AGENDA

Te Miromiro - Assurance, Risk and Finance Committee Meeting


Tuesday, 3 December 2024

Time: 10:00 AM

**Location: Council Chamber,
5 Memorial Avenue,
Kaikohe 0405**

Membership:

Mr Graeme McGlinn - Chairperson
Deputy Chairperson John Vujcich
Kahika - Mayor Moko Tepania
Kōwhai - Deputy Mayor Kelly Stratford
Cr Ann Court
Cr Penetaui Kleskovic
Cr Steve McNally

	Authorising Body	Mayor/Council
	Status	Standing Committee
COUNCIL COMMITTEE	Title	Te Miromiro – Assurance Risk and Finance Terms of Reference
	Approval Date	15 December 2022
	Responsible Officer	Chief Executive

(1) Purpose

The purpose of Te Miromiro - Assurance, Risk and Finance Committee is to assist and advise the Governing Body in discharging its responsibility and ownership of finance, risk and internal control.

Committee will review the effectiveness of the following aspects:

- 1.1 The robustness of financial management practices;
- 1.2 The integrity and appropriateness of internal and external reports and accountability arrangements;
- 1.3 The robustness of the risk management framework;
- 1.4 The robustness of internal controls and the internal audit framework;
- 1.5 Compliance with applicable laws, regulations, standards and best practice guidelines;
- 1.6 The establishment and maintenance of controls to safeguard the Council's financial and non-financial assets;
- 1.7 Data governance framework

To perform his or her role effectively, each member must develop and maintain his or her skills and knowledge, including an understanding of the Committees responsibilities, and of the Council's business, operations and risks.

(2) Membership

The Council will determine the membership of the Committee including at least one independent appointment with suitable financial and risk management knowledge and experience.

The Committee will comprise of elected members, and one independent appointed member, appointed as Chair with full voting rights.

Membership is as follows:

Mr Graeme McGlenn – Chairperson and Independent Member

John Vujcich – Deputy Chairperson

Kahika - Moko Tepania

Kōwhai - Kelly Stratford

Ann Court

Penetaui Kleskovic

Steve McNally

(3) Quorum

The quorum at a meeting of the Committee is 4 members.

(4) Frequency of Meetings

The Committee shall meet six weekly.

(5) Power to Delegate

The Committee may not delegate any of its responsibilities, duties or powers.

(6) Responsibilities

The Committees responsibilities are described below:

6.1 Financial systems and performance of the Council

- 6.1.1 Review the Council's financial and non-financial performance against the Long-Term Plan and Annual Plan
- 6.1.2 Review Council quarterly financial statements and draft Annual Report

6.2 Far North Holdings Limited (FNHL)

- 6.2.1 Recommend to Council the approval of the Letter of Expectation and Statement of Intent
- 6.2.2 Receive Annual Report (s67 LGA)
- 6.2.3 Receive quarterly financial statements (s66 LGA)
- 6.2.4 Receive reports on FNHL strategies and plans

6.3 Risk Management

- 6.3.1 Review appropriateness of Council's risk management framework and associated procedures for effective risk identification, evaluation and treatment
- 6.3.2 Receive and review risk management dashboard reports
- 6.3.3 Provide input, annually, into the setting of the risk management programme of work
- 6.3.4 Receive updates on current litigation and legal liabilities

6.4 Internal Audit and Controls

- 6.4.1 Review whether management has in place a current and comprehensive internal audit framework
- 6.4.2 Receive and review the internal audit dashboard reports
- 6.4.3 Provide input, annually, into the setting of the internal audit programme of work
- 6.4.4 Review whether there are appropriate processes and systems in place to identify and investigate fraudulent behaviour

The Committee will manage Council's relationship with external auditor.

(7) Rules and Procedures

Council's Standing Orders and Code of Conduct apply to all meetings.

Far North District Council

Audit, Finance and Risk Committee work plan

Terms of reference	Work stream	Work Plan Dates						
		28-Feb	3-Apr	22-May	24-Jul	4-Sep	22-Oct	3-Dec
Internal Controls framework	Outstanding auditor recommendations, progress and updates	x	x					x
	Issues arising from Audits, register of issues and risks, updates	x	x					x
	Internal audit plans, and focus audits							x
	Cyber security and system availability risks (Px)		x					
Finance and reporting oversight	Budget v actual review of key areas, year end forecasts	x		x	x		x	
	Capital expenditure and financing	x		x	x		x	
	Debt, liquidity, and debtor performance, hygiene factors	x		x	x		x	
	Levels of service (SSP) review	x		x			x	
	Financial, Quarterly updates, including performance SOI's for CCTO's	x		x			x	
External reporting and accountability	Review of accounting policies			x				
	Review of valuations					x		
	Review of Auditor Planning documents			x				

	Review of key audit issues						x	
	Review of Draft annual report, representation letters and recommendation to Council re signing					x		
	Review of Report to Governance						x	
	Emerging accounting issues and requirements (Green)							
	Changes in the legislative environment and emerging risks and changes							
Key Council plans	Review of upcoming Annual Plan or LTP and key assumptions and accounting policies					x		
	Legislative compliance with LGFA / LGA						x	
Risk management	Review of top risks - update	x		x		x		x
	AFRC and Executive team risk issues and emerging risks (Horizon scan)	x		x		x		x
	Risk management update on projects and work streams	x		x		x		x
	Risk management workshop to update the overall risk register (annual) and brain storm			x				
	Deep dive into a risk area (cyclical)	x		x	x			x
	Delegations register review		x					
Probity, Waste, and Policies	Sensitive expenditure review, critical fraud controls and reviews of control effectiveness				x			
	Fraud risk update and work streams				x			x

	Cyclical review of key fraud and internal control risk areas	x		x	x		x	
	Policies - cyclical review schedule				x			
Insurance	Review of policies, processes and strategies					x		
	Review of annual insurance renewals					x		
Treasury	Treasury policies including covenants and policy compliance					x		
	Economic update and impact on to AP/LTP						x	
Occupational Health and Safety	Report on progress, and learnings	x	x	x	x	x	x	x
	Stopwork notices and handling	x	x	x	x	x	x	x
	Key risk areas and compliance	x	x	x	x	x	x	x
Legal issues and updates	Current legal issues in progress (Px)	x	x	x	x	x	x	x
	Potential legal issues and risks (Px)	x	x	x	x	x	x	x
	Legal compliance review across Council					x		
	Ratings validity review						x	
Other	Review and confirmation of Terms of Reference		x					
	Review and update the ARFC work plan		x					
	Review of the effectiveness of the AFRC		x					

	Review of the external auditor performance (3 yearly)		x					
		17	13	18	13	15	16	13

Far North District Council
Te Miromiro - Assurance, Risk and Finance Committee Meeting
will be held in the Council Chamber, Kaikohe on:
Tuesday 3 December 2024 at 10:00 AM

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1 KARAKIA TĪMATANGA / OPENING PRAYER**2 NGĀ WHAKAPĀHA ME NGĀ PĀNGA MEMA / APOLOGIES AND DECLARATIONS OF INTEREST**

Members need to stand aside from decision-making when a conflict arises between their role as a Member of the Committee and any private or other external interest they might have. This note is provided as a reminder to Members to review the matters on the agenda and assess and identify where they may have a pecuniary or other conflict of interest, or where there may be a perception of a conflict of interest.

If a Member feels they do have a conflict of interest, they should publicly declare that at the start of the meeting or of the relevant item of business and refrain from participating in the discussion or voting on that item. If a Member thinks they may have a conflict of interest, they can seek advice from the Chief Executive Officer or the Manager - Democracy Services (preferably before the meeting).

It is noted that while members can seek advice the final decision as to whether a conflict exists rests with the member.

3 NGĀ TONO KŌRERO / DEPUTATION

No requests for deputations were received at the time of the Agenda going to print.

4 TE WHAKAAETANGA O NGĀ MENETI O MUA / CONFIRMATION OF PREVIOUS MINUTES

4.1 CONFIRMATION OF PREVIOUS MINUTES

File Number: A4981489

Author: Marysa Maheno, Democracy Advisor

Authoriser: Aisha Huriwai, Manager - Democracy Services

TAKE PŪRONGO / PURPOSE OF THE REPORT

The minutes are attached to allow the Committee to confirm that the minutes are a true and correct record of previous minutes.

TŪTOHUNGA / RECOMMENDATION

That Te Miromimro - Assurance, Risk and Finance Committee confirm the minutes of the previous meeting held 23 October 2024 are a true and correct record.

1) TĀHUHU KŌRERO / BACKGROUND

Local Government Act 2002 Schedule 7 Section 28 states that a local authority must keep minutes of its proceedings. The minutes of these proceedings duly entered and authenticated as prescribed by a local authority are prima facie evidence of those meetings.

2) MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND OPTIONS

The minutes of the meetings are attached.

Far North District Council Standing Orders Section 27.3 states that no discussion shall arise on the substance of the minutes in any succeeding meeting, except as to their correctness.

TAKE TŪTOHUNGA / REASON FOR THE RECOMMENDATION

The reason for the recommendation is to confirm the minutes are a true and correct record of the previous meetings.

3) PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

There are no financial implications or the need for budgetary provision as a result of this report.

ĀPITIHINGA / ATTACHMENTS

1. [2024-10-23 Te Miromiro - Assurance, Risk and Finance Committee Minutes - A4940363](#)
 

Hōtaka Take Ōkawa / Compliance Schedule:

Full consideration has been given to the provisions of the Local Government Act 2002 S77 in relation to decision making, in particular:

1. A Local authority must, in the course of the decision-making process,
 - a) Seek to identify all reasonably practicable options for the achievement of the objective of a decision; and
 - b) Assess the options in terms of their advantages and disadvantages; and
 - c) If any of the options identified under paragraph (a) involves a significant decision in relation to land or a body of water, take into account the relationship of Māori and their culture and traditions with their ancestral land, water sites, waahi tapu, valued flora and fauna and other taonga.
2. This section is subject to Section 79 - Compliance with procedures in relation to decisions.

He Take Ōkawa / Compliance Requirement	Aromatawai Kaimahi / Staff Assessment
State the level of significance (high or low) of the issue or proposal as determined by the Council's Significance and Engagement Policy	This is a matter of low significance.
State the relevant Council policies (external or internal), legislation, and/or community outcomes (as stated in the LTP) that relate to this decision.	This report complies with the Local Government Act 2002 Schedule 7 Section 28.
State whether this issue or proposal has a District wide relevance and, if not, the ways in which the appropriate Community Board's views have been sought.	It is the responsibility of each meeting to confirm their minutes therefore the views of another meeting are not relevant.
State the possible implications for Māori and how Māori have been provided with an opportunity to contribute to decision making if this decision is significant and relates to land and/or any body of water. State the possible implications and how this report aligns with Te Tiriti o Waitangi / The Treaty of Waitangi.	There are no implications for Māori in confirming minutes from a previous meeting. Any implications on Māori arising from matters included in meeting minutes should be considered as part of the relevant report.
Identify persons likely to be affected by or have an interest in the matter, and how you have given consideration to their views or preferences (for example – youth, the aged and those with disabilities).	This report is asking for minutes to be confirmed as true and correct record, any interests that affect other people should be considered as part of the individual reports.
State the financial implications and where budgetary provisions have been made to support this decision.	There are no financial implications or the need for budgetary provision arising from this report.
Chief Financial Officer review.	The Chief Financial Officer has not reviewed this report.

UNCONFIRMED

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

23 October 2024

**MINUTES OF FAR NORTH DISTRICT COUNCIL
TE MIROMIRO - ASSURANCE, RISK AND FINANCE COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBER, KAIKOHE
ON WEDNESDAY, 23 OCTOBER 2024 AT 10:01AM**

PRESENT: Mr Graeme McGlinn, Deputy Chairperson John Vujcich, Kōwhai - Deputy Mayor Kelly Stratford, Cr Ann Court, Cr Penetaui Kleskovic, Cr Steve McNally

IN ATTENDANCE: Emma Jurisich and Deanna MacDonald (AON Staff)

STAFF PRESENT: Guy Holroyd (Chief Executive Officer), Emma Healy (Chief of Staff), Aisha Huriwai (Manager – Democracy Services), Carla Ditchfield (Manager – Legal Services), Briar Macken (Manager – Strategy and Policy), Jonathan Slavich (Chief Financial Officer), Charlie Billington (Group Manager – Corporate Services), Ian Wilson (Manager – Health, Safety and Wellbeing)

1 KARAKIA TIMATANGA / OPENING PRAYER

Kōwhai-Deputy Mayor Kelly Stratford commenced the meeting with a karakia at 10:01 am.

2 NGĀ WHAKAPĀHA ME NGĀ PĀNGA MEMA / APOLOGIES AND DECLARATIONS OF INTEREST

APOLOGY

RESOLUTION 2024/34

Moved: Kōwhai - Deputy Mayor Kelly Stratford
Seconded: Cr Steve McNally

That the apologies received from Kahika-Mayor Moko Tepania, Kōwhai-Deputy Mayor Kelly Stratford, and Councillor John Vujcich be accepted and leave of absence granted.

CARRIED

3 TE WHAKAAETANGA O NGĀ MENETI O MUA / CONFIRMATION OF PREVIOUS MINUTES

3.1 CONFIRMATION OF PREVIOUS MINUTES

Agenda item 4.1 document number A4899755, pages 12 - 17 refers.

RESOLUTION 2024/35

Moved: Cr Steve McNally
Seconded: Deputy Chairperson John Vujcich

That Te Miromiro - Assurance, Risk and Finance Committee confirm the minutes of the previous meeting held 4 September 2024 are a true and correct record.

CARRIED

UNCONFIRMED

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

23 October 2024

4 NGĀ PŪRONGO TAIPITOPITO / INFORMATION REPORTS**4.1 MAYORAL DISCRETIONARY FUND**

Agenda item 5.1 document number A4780944, pages 18 - 19 refers.

RESOLUTION 2024/36

Moved: Deputy Chairperson John Vujcich

Seconded: Kōwhai - Deputy Mayor Kelly Stratford

That Te Miromiro - Assurance, Risk and Finance Committee receive the report Mayoral Discretionary Fund.**CARRIED****4.2 HEALTH SAFETY AND WELLBEING**

Agenda item 5.4 document number A4915219, pages 76 - 79 refers.

MOTION

Moved: Kōwhai - Deputy Mayor Kelly Stratford

Seconded: Deputy Chairperson John Vujcich

- a) That Te Miromiro - Assurance, Risk and Finance Committee receive the report Health Safety and Wellbeing

CARRIED**AMENDMENT**

Moved: Deputy Chairperson John Vujcich

Seconded: Cr Steve McNally

- a) That Te Miromiro - Assurance, Risk and Finance Committee receive the report Health Safety and Wellbeing; and
- b) That Te Miromiro – Assurance, Risk and Finance Committee requests an update on the steps taken to protect the Health Safety and Wellbeing of Elected Members when undertaking Council business.

CARRIED

The amendment became the substantive motion.

RESOLUTION 2024/37

Moved: Deputy Chairperson John Vujcich

Seconded: Cr Steve McNally

- a) **That Te Miromiro - Assurance, Risk and Finance Committee receive the report Health Safety and Wellbeing; and**
- b) **That Te Miromiro – Assurance, Risk and Finance Committee requests an update on the steps taken to protect the Health Safety and Wellbeing of Elected Members when undertaking Council business.**

CARRIED

UNCONFIRMED

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

23 October 2024

5 TE WĀHANGA TŪMATAITI / PUBLIC EXCLUDED**RESOLUTION 2024/38**

Moved: Deputy Chairperson John Vujcich

Seconded: Cr Steve McNally

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
5.1 - Confirmation of Previous Minutes Public Excluded	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	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
5.2 - Risk Management Update	s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	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**4 NGĀ PŪRONGO TAIPITOPITO / INFORMATION REPORTS (CONTINUED)****4.3 INSURANCE UPDATE**

Agenda item 5.2 document number A4911948, pages 20 - 23 refers.

RESOLUTION 2024/39

Moved: Kōwhai - Deputy Mayor Kelly Stratford

Seconded: Deputy Chairperson John Vujcich

That Te Miromiro - Assurance, Risk and Finance Committee receive the report Insurance update.**CARRIED**

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UNCONFIRMED

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

23 October 2024

4.4 FAR NORTH HOLDINGS LIMITED ANNUAL REPORT 2023/24

Agenda item 5.3 document number A4912036, pages 24 - 75 refers.

RESOLUTION 2024/40

Moved: Deputy Chairperson John Vujcich
 Seconded: Kōwhai - Deputy Mayor Kelly Stratford

That Te Miromiro - Assurance, Risk and Finance Committee receive the report Far North Holdings Limited Annual Report 2023/24.

CARRIED**5 TE WĀHANGA TŪMATAITI / PUBLIC EXCLUDED (CONTINUED)****RESOLUTION 2024/41**

Moved: Deputy Chairperson John Vujcich
 Seconded: Kōwhai - Deputy Mayor Kelly Stratford

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
5.3 - FNDC Current Legal Action Potential Liability Claims	s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege	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
5.4 - Adoption of Annual Report and Auditors Report	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	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

and that Deloitte Staff Bennie Greyling and Darren Naicker, be present during the public excluded part of the meeting.

CARRIED

UNCONFIRMED

Te Miromiro - Assurance, Risk and Finance Committee Meeting Minutes

23 October 2024

6 KARAKIA WHAKAMUTUNGA / CLOSING PRAYER

Cr Penetaui Kleskovic closed the meeting with a karakia.

7 MEETING CLOSE

The meeting closed at 1:39PM.

The minutes of this meeting will be confirmed at Te Miromiro - Assurance, Risk and Finance Committee Meeting held on 3 December 2024.

.....

CHAIRPERSON

5 NGĀ PŪRONGO TAIPITOPITO / INFORMATION REPORTS

5.1 INSURANCE RENEWAL UPDATE

File Number: A4967043

Author: Angie Thomas, Team Leader - Accounting Services

Authoriser: Charlie Billington, Group Manager - Corporate Services

TAKE PŪRONGO / PURPOSE OF THE REPORT

To provide an update on the 2025 Council insurance renewal process and future insurance review.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

The insurance renewal process sees a refresh and update of our asset information and insurance requirements to allow Council's insurance broker, Aon, to work with insurance underwriters to prepare the best insurance renewal option for our needs.

An update was provided at the 23 October 2024 Te Miromiro – Assurance, Risk and Finance meeting, which included a market update from Aon.

This update provides the final insurance renewal information and premiums for the 2024/25 year.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro - Assurance, Risk and Finance Committee receive the report Insurance Renewal Update.

TĀHUHU KŌRERO / BACKGROUND

Aon New Zealand Ltd

Aon New Zealand Ltd have been Council's Insurance Broker since 2011. Aon is responsible for providing Council with options for all insurance provision across a range of Insurance Policies and has finalised Council's insurance renewal for 2024/25.

Aon currently service 36 Councils for insurance.

Annual insurance renewal process

Each year, Council goes through an insurance renewal process. This begins in April and is concluded by October. The process begins with a series of pre-renewal engagements with our broker, followed by a significant amount of data collection, information updates and submissions of renewal schedules. This information is used by our broker to engage with the various insurance underwriters to pull together the best renewal option for Council.

MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS**Summary of Council Insurance Policies and Premiums****Far North District Council – Renewal Premiums**

Policy	2022-23	2023-24	2024-25
Material Damage & Business Interruption	\$630,312	\$1,023,225	\$1,166,961
Commercial Motor	\$66,689	\$107,508	\$100,146
Employers Liability	\$2,315	\$2,547	\$2,547
Statutory Liability	\$14,719	\$16,191	\$17,810
Fidelity/Crime	\$10,840	\$11,798	\$11,647
General Liability	\$58,688	\$64,332	\$68,753
Professional Indemnity	\$367,855	\$408,319	\$434,950
PL & PI - Liability Excess Layer	\$40,099	\$53,841	\$54,185
Cyber Liability	\$42,500	\$45,000	\$45,000
Standing Timber	\$1,266	\$901	\$875
Marine Hull	\$19,416	\$26,256	\$26,256
Total Premium (excl. GST)	\$1,254,699	\$1,759,918	\$1,929,130

Recent years insurance market pressures have seen insurance premiums increase. The 2024/25 premiums saw an increase of \$176,649 or 9.6%, this was largely driven by material damage, having an increase by \$143,736 (81.4% of the total increase), which due assets acquired – including as Turner Centre, Waipapa Sports Hub, wastewater and water treatment plants and storage tanks, Kerikeri squash courts, 8 public toilets, and various heritage assets.

Opportunities to reduce premiums:

As a part of the renewal exercise, FNDC discussed with Aon options to evaluate in reducing premiums. These options primarily revolve around Council taking on more risk related to its Material Damage & Business Interruption policy and are included in the following table.

The table below provides varying options and implications:

Area of consideration	How this can help achieve value for money	What we do now	Option to reduce premiums	Consideration/Next steps
Increase claim excess	Increasing the excess can lower premiums by Council taking on more risk itself.	\$10,000 Additional excess for Storm/flood/windstorm is \$100,000	Moving from the current \$10,000 excess to \$50,000 or \$100,000 offers no immediate premium reduction. Savings up to 20% (seen by Manawatu Whanganui councils), would require an excess of \$500,000 or \$1,000,000.	Increasing excess to these levels substantially increases risk to Council as it is not economic to make a claim unless the value of that claim exceeds the excess. Indicative savings might be up to 20% of the MD policy, which is likely insufficient to warrant the additional risk.
Loss Limit – The total amount we can claim in an insurance year.	Increasing the loss limit can lower premiums by Council taking on more risk itself.	\$300,000,000 on 40% of the programme; no loss limit on 60% Fire loss limit - \$45,000,000 FNDC's low earthquake exposure means the likelihood of widespread devastation is fairly low, and the insurers are not currently pricing or restricting capacity for this.	Reducing loss limit to \$200,000,000 or \$150,000,000 is feasible and would reduce premiums. Reducing the fire loss to \$40,000,000 or \$30,000,000 would not change the premium but would reduce the FENZ levy payable.	Staff to consult with Aon to quantify potential savings. If savings would equate to a material amount, review loss limits requirements against asset register and consider likelihood of loss event occurring. Request insurance professional guidance if required.
Remove low value assets	Removing assets can lower premiums by Council taking on more risk.	FNDC have many assets under \$25,000 on the Material Damage Schedule.	Removing assets valued below the excess from the Material Damage Schedule would decrease premiums but increase FNDC's risk exposure to widespread events (e.g., storms/floods).	Staff to identify and categorise low-value assets below the excess threshold and assess the risks of removal from the schedule as against impact of cost savings.
Aging Assets	Removing aging assets can lower premiums by Council taking on more risk itself.	The age of all the assets is noted in the Material Damage schedule.	Insuring aging assets (those beyond 75% of their life) for indemnity value rather than replacement value reduces premiums but increases risk if replacement is planned. Assets not intended for	Staff to identify aging assets and assess whether replacement is planned. Consult with Aon to quantify the financial impact of updating insurance policies to indemnity value only.

			replacement could be removed from the schedule. Removal reduces premiums but increases risk to large balance sheet losses.	
Business Interruption (BI) Insurance	Removing BI cover can lower premiums by Council taking on more risk itself.	FNDC has BI cover for income generating assets with an annual income/rent over \$20,000.	Reviewing BI could lower premiums. However, some assets with low BI values may have high Material Damage (MD) replacement values, posing risk if removed from coverage. In widespread events, combined MDBI excess allows for lower-value assets to remain covered.	Staff to conduct a review of assets with BI coverage to determine whether coverage aligns with risk. Consult with Aon to quantify the financial impact of changes to policy.
Review of policies for asset categories	Varying the type of cover for assets (e.g., full replacement, current value, or demolition only) can impact premiums.	FNDC currently has full cover for the majority of its assets. Exceptions are where an asset is separately identified and insured under a different policy, such as the Peterson Toyota building which was insured until recently under demolition only policy.	<p>During the renewal process, the type of cover can be adjusted. Examples show that premiums vary by cover type:</p> <ul style="list-style-type: none"> - Lake Ohia Public Hall: Full Replacement: \$1,420; Current Value: \$334; Demo Only: \$44. - Oruru Public Hall: Full Replacement: \$3,703; Current Value: \$859; Demo Only: \$128. - Ōpononi Community Centre Freese Park: Full Replacement: \$393; Current Value: \$175; Demo Only: \$28. 	<p>Review the cost implication of insurance cover types for each asset category type during the renewal process and present Elected Members with options and financial impacts and cost benefit of alternative funding options (i.e. targeted rate).</p> <p>This is likely to require consultation as it would impact levels of service to communities.</p>

What FNDC currently doesn't insure and or don't fully insure:

- Boat ramps
- Network (roads)
- Underground assets (water, wastewater and stormwater pipes)
- Buildings/assets to be demolished (demolition and liability only)
- Most reserves not insured where non-significant buildings/structures (i.e. where there is only a carpark, fencing, footpaths)

Next steps

To optimise FNDC's insurance coverage, staff will work with Aon Insurance Brokers to analyse the outlined opportunities and report to Elected Members. Given the scale of the data sets and reliance on professional input in pricing the policies, this process is expected to take 6–12 months. This will align with input to the FY2026/27 annual plan and include consideration of any necessary public consultation.

PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

The current budget for 2024/25 financial year is \$1,607,761, and a revised budget is included in the Annual Plan 2025/26 reflecting updated costs.

ĀPITIHINGA / ATTACHMENTS

Nil

5.2 FNHL QUARTERLY REPORT - SEPTEMBER 2024

File Number: A4977351

Author: Angie Thomas, Acting Chief Financial Officer

Authoriser: Charlie Billington, Group Manager - Corporate Services

TAKE PŪRONGO / PURPOSE OF THE REPORT

Present Far North Holdings Limited's (FNHL) September 2024 quarterly report.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

To provide FNHL's September 2024 quarterly report, issued in accordance with Part 5, Section 67 of the Local Government Act.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro - Assurance, Risk and Finance Committee receive FNHL Quarterly Report - September 2024.

TĀHUHU KŌRERO / BACKGROUND

In accordance with Part 5, Section 67 of the Local Government Act 2002 and FNHL Statement of Intent, FNHL submit a quarterly report to Council on the activities of the Group - Far North Holdings Limited, Bay of Islands Marina Limited and Housing Limited.

MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

The purpose of this quarterly report is for the Board to provide Council with:

- an update on key achievements and activities during the quarter;
- quarterly performance and progress against key SOI targets;
- unaudited financial results for the quarter; and
- specific Health & Safety reporting as required by the SOI.

PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

There are no financial implications for this update report.

ĀPITIHINGA / ATTACHMENTS

1. Far North Holdings Quarterly Report - A5001230 [↓](#) 



FNDC

Quarterly Report to Shareholder

Issued in accordance with Part 5, Section 67 of the Local Government Act 2002

November 2024

Contents

1. Purpose
2. Quarterly Overview
3. Performance against Key SOI Targets
4. Financial Performance
5. Health & Safety Report



QUARTERLY REPORT

Purpose

In accordance with Part 5, Section 67 of the Local Government Act 2002 and Far North Holdings Limited Statement of Intent for the three years to June 2027, we submit the report on the activities of Far North Holdings Limited, Bay of Islands Marina Limited and Housing Limited (the Group) for the three months from 1 July 2024 to 30 September 2024.

The purpose of this quarterly report is for the Board to provide our shareholder with:

- an update on key achievements and activities during the quarter;
- quarterly performance and progress against key SOI targets;
- unaudited financial results for the quarter; and
- specific Health & Safety reporting as required by the SOI.

QUARTERLY REPORT

Business Overview

The Group generated a net profit of \$0.09m for the three months ended 30 September 2024, compared to a budget of \$0.14m. While slightly behind budget, we expect to be on track to meet our full year Statement of Intent operating profit budget of \$2 million. The result is around \$0.6m ahead of the same time last year, after normalising for the prior year gain on sale of the Paihia Maritime Building. This improvement in profitability is attributable to a number of factors including rental from the completion of the Corrections facility and the Te Kohekohe community housing development and improved Kerikeri airport revenues.

The Group completed the transition to funding from the Local Government Funding agency during September, with the support of FNDC. This was a key profit improvement initiative through lower interest rates offered by the Agency compared to those of commercial banks, and we would like to thank FNDC management and elected members for their support to successfully execute this initiative within the planned timeframes.

The Board also wishes to acknowledge the completion of the Governance Review by Murray Bain during this quarter, which was a constructive and thorough review process that was of value. We have commenced an action plan to address key recommendations, with strategic planning now underway ahead of our draft Statement of Intent due in February.

The Bay of Islands Marina was winner of New Zealand Marina Operators Association's (NZMOA) Boatyard of the Year award in September. The judges gave praise for the boatyard's crucial role in the Northland's economy, maritime community and for recent positive developments, alongside a distinct team culture. In addition, the Bay of Islands Marina was re certified at Level 3 within the Clean Marina Programme which recognises our commitment to environmental sustainability practices.

The final stages of 'Te Kohekohe' community housing development has now opened, offering 60 one, two and three bedroom safe, warm and affordable homes. This development is the first of its kind, being co-owned and co-built between a council owned organisation and Iwi (Ngāpuhi). Construction of 46 one, two and three bedroom units in Dargaville, in partnership with Kāhui Tū Kaha Limited, continues and is on track for completion during summer, with part of the development being sold outright to Kāhui Tū Kaha Limited upon completion. The Group continues to progress further opportunities to contribute towards Northland's housing needs, and to assess our current housing portfolio and ownership.

The Bay of Islands airport welcomed new operator, Barrier Air, who is offering regular direct flights from Kerikeri to Auckland. Additional carparking and a new parking management system is set to improve customer experience at the airport, and to fund future airport enhancement projects, with a ticketless parking system operating from mid-October.

QUARTERLY REPORT

SOI FY25 Key Targets

Strategic Focus - Financial "Achieve sustainable commercial returns"			
Objective	FY25 Target	Progress	Comment
Create value for ratepayers by increasing shareholder funds	Grow shareholders funds	●	Profit forecasts and projected uplift to asset values are expected to support this target
Ratio of consolidated shareholder funds (defined as total equity) to total assets	Must exceed 50%	●	The September '24 ratio of 49% fell slightly under the target however, we remain on track to meet the target following completion of the Ranfurly community housing project in Q3.
Effective financial management to deliver profitability	Operating profit >\$2.0 million	●	On track to achieve the \$2m full year operating profit
Return profit to FNDC by way of dividend, in line with dividend policy, excluding any agreed special dividend	Dividend payable > \$1 million Special dividend \$5 million	●	On track to deliver target dividend

Notes:

1. Operating profit = profit prior to revaluations
2. Dividend policy = 50% of operating profit.
3. Targets include consolidated group results, incorporating Far North Holdings Limited and wholly owned subsidiaries, Bay of Islands Marina Limited and Far North Housing Limited.

QUARTERLY REPORT

SOI FY25 Key Targets cont.

Strategic Focus - People "Be a good employer"			
Objective	FY25 Target	Progress	Comment
To make safety our priority to ensure health, safety and wellbeing of all employees and contractors in the Group	Put in place Health Safety & Wellbeing Objectives	●	Current objectives developed and in place
Comply with our living wage policy for all permanent employees	Achieved	●	All permanent employees receive living wage

Strategic Focus - Sustainability "Undertake sustainable investment and management for the benefit of future generations"			
Objective	FY25 Target	Progress	Comment
Commit to tangible action to measure climate impact and target reductions based on best practice	Scope requirements for measuring carbon footprint across Far North Holdings and its subsidiaries	●	To complete before year-end
Achieve and maintain Clean Marina certification	Achieved	●	Level 3 certification maintained

Strategic Focus - Community "Create economic and housing opportunities, with improving engagement and communication"			
Objective	FY25 Target	Progress	Comment
Encourage positive relationships with the community by having transparent engagement policies and monitoring key stakeholder perceptions	Stakeholder perceptions survey	●	To complete before year-end
Ngawha Park developed to grow economic and employment opportunities in the Far North	5 businesses based at the Park or incubated within the Innovation Centre	●	On track to achieve
Identify opportunities to deliver social housing to meet local needs in partnership with Community Housing Providers (CHP's)	Develop at least 50 housing units	●	The Ranfurly community housing project will provide 46 housing units
Civil Aviation Authority Certification maintained for the BOI Airport to support regional tourism and business visitors	Achieved	●	Certification held and next due for recertification in December 2024

Finance Report

Unaudited group results including Far North Holdings Limited and wholly owned subsidiaries Bay of Islands Marina Limited and Far North Housing Limited

Three Months to 30 September 2024

FINANCE REPORT

Statement of Financial Performance

Group Statement of Financial Performance 30 September 2024 \$'000	Year-to-date			Last YTD
	Actual	Budget	Variance	Actual
Income	5,207	4,830	377	6,756
Operating Expenses	4,015	3,529	(485)	3,610
Depreciation	238	279	41	263
EBIT	954	1,022	(68)	2,883
Interest	865	878	13	604
Profit before revaluations	89	144	(55)	2,279
Revaluations	-	-	-	-
Net profit before tax	89	144	(55)	2,279

- Income** – Income is ahead of budget due to activity on properties developed for sale being grossed up to show revenue and expenses in line with our FY24 financial statements. Operating revenue is mainly in line with budget except for the marina and boatyard income. A good start to the cruise-ships season with two unscheduled ships visiting early in the season.
- Operating expenses** – Overall costs are being held within budget when adjusted for the grossing up of development costs, as outlined above.
- Comparison to last year** – The September quarter result for last year includes a gain on sale of investment property of \$2.9 million. The current year result is ahead of last year when normalising for last year's one-off gain.

Statement of Financial Position

FINANCE REPORT

Statement of Financial Position As at 30 September 2024 \$000	Sept-24 Actual	Jun-24 Actual
Equity		
Share Capital	18,000	18,000
Reserves	13,498	13,498
Retained Earnings	66,314	66,223
	97,812	97,721
Current Assets		
Cash and cash equivalents	3,084	935
Trade receivables & prepayments	2,961	2,600
Inventory	8,036	7,207
Contract assets	(372)	240
Properties intended for sale	5,778	6,663
	19,487	17,646
Non Current Assets		
Intangible assets	97	103
Biological assets	219	219
Property, plant & equipment	31,178	31,038
Investment properties	133,448	130,306
Investments in equity accounted associates	14,016	13,835
Other investments - term	1,006	1,006
LGFA borrowers notes	789	-
	180,754	176,507
TOTAL ASSETS	200,241	194,153
Current Liabilities		
Current Loans and bank overdraft	0	47,034
Payables, accruals and income in advance	7,837	12,309
	7,837	59,343
Non Current Liabilities		
Loans	69,514	12,443
Deferred tax liability	6,609	6,609
Income in advance	18,468	18,037
	94,591	37,089
TOTAL LIABILITIES	102,429	96,432
	97,812	97,721

- **Inventory** – includes costs associated with properties being developed for sale.
- **Contract assets** – this relates to properties being developed for third parties.
- **Properties intended for sale** - One property, that was previously part of the honey business, has been sold since June 2024 and another (Omapere Cophthorne site) settled after the end of the quarter.
- **LGFA borrower notes** - LGFA borrower notes are held for loans from LGFA with an initial term over one year.
- **Loans** – All LGFA borrowings have been shown as term liabilities because we are able to renew these under the evergreen nature of the facility.

H&S Report

Q1 2024/25

H&S QUARTERLY REPORT

Health & Safety: Q1 2024/25 Report

FNHL has in place current health and safety policies and procedures to ensure the company meets its commitments to the health, safety and welfare of its employees, customers, visitors, and contractors. We strive for excellence in health and safety management, therefore, achieving operational effectiveness and business sustainability.

Ensuring a strong health and safety culture is a key part of our business strategy. The FNHL team expect open and honest involvement and commitment to achieve a safe and healthy working environment that supports the wellbeing of our employees, customers, visitors, and contractors.

FNHL has embarked on a health, safety, and wellbeing continuous improvement programme where goals and objectives are set and measured. Our 2024/25 programme continues to track within schedule. Our “Objectives” have been set to align with ISO45001 requirements. Key programme actions/deliverables in Q1 2024/25 have been:

- HSW policies and procedures annual reviews in progress. Documents are readily accessible to all staff, including via SharePoint.
- HSW Audits programmed for Q1 completed and actioned.
- H&S risk registers across the business reviewed and updated.
- HSW data management software tools in use across the business and supported by staff training.
- Specialist external HSW resources are in place to provide expertise and capacity.
- BOI Airport carried out preparatory work ahead of the airports 5 yearly CAA Part 139 recertification audit due Q2.
- BOI Airports 2 x new fire appliances under construction approx. 60% complete.

5.3 REVENUE RECOVERY REPORT - AS AT 30 SEPTEMBER 2024

File Number: A4978275

Author: Zena Tango, Team Leader - Transaction Services

Authoriser: Charlie Billington, Group Manager - Corporate Services

TAKE PŪRONGO / PURPOSE OF THE REPORT

The purpose of this report is to provide quarterly reporting to the Far North District Council Assurance, Risk, and Finance Committee.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

This is the first report for the financial year 2024-25 and provides information on actions to be taken to collect the arrears balances for rates, water and sundry debt this year, and to provide information on how collection is tracking against targets.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro - Assurance, Risk and Finance Committee receive the report Revenue Recovery Report - as at 30 September 2024.

TĀHUHU KŌRERO / BACKGROUND

This document has been prepared to outline the arrears balances for rates, water, and sundry debt as of 30 September 2024, and the actions taken by the Revenue Recovery team for the collection of the General Title rates and water, and sundry debt.

This information is part of the standing items reported to the Committee on a regular basis.

MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

BACKGROUND

This document has been prepared to outline the arrears balances for rates, water, and Sundry debt as of 30 September 2024 and the actions taken by the Revenue Recovery team for the collection of the General Title rates and water, and sundry debt.

This information is part of the standing items reported to the Committee on a regular basis.

DISCUSSION AND NEXT STEPS

The data provided is for General Title and Māori Freehold Land rates and water accounts with sundry debtors shown in a separate table. Since the 1st of July 2024, the General Title rates total arrears balance has increased significantly, and the water rates has increased by 25%. Council has observed the continued impact of last year's cost-of-living increase into this rating year. (See footnote A.1 in attachments)

General Title rates and water debt

Key actions since the last report:

- The Revenue recovery team have initiated pre-calling ratepayers who have arrears balances and a mortgage before mortgage demands were initiated (this has not been done previously).
- After rating instalment 1 2024-2025, Council pre-called contacted 363 ratepayers to set up a payment plan.

- The mortgage demand process has initiated for 2 financial institutions.

Next actions:

- Complete reporting for all properties with mortgages and commence pre-mortgage demand calling.
- Prepare and issue mortgage demand to the final major financial institutions after January 2025 once pre-mortgage demand has been completed.
- Initiate abandoned land process with external Law firm.
- Prioritise Revenue Recovery time to collection of outstanding debt for rates and sundry debtors.
- Initiate monthly reporting of debt levels to Chief Financial Officer and General Manager Corporate Services to review financial trends.

For the total number of General Title rates accounts marked as 'Debt recovery action to commence':

- These are properties where there is no mortgage, and we do not have a payment arrangement or direct debit set up on the account.
- 44% of properties only have last year's rates in arrears and 18% have 2 years of arrears. Revenue Recovery will be contacting these owners by phone, email, or letter. Any water arrears will be picked up at the same time.
- 12% of these accounts have arrears of 3 or more rating years. Debt management will start the final demand process for these which can result in referral to Council's legal services team or external to commence legal proceedings.

Māori Freehold Land rates and water debt

The rates debt has increased by 12% since the start of the year of which 9% was for Māori Freehold land remissions (See footnote A.2 in attachments). The water rates have increased 20% since the start of the year. (See footnote A.3 in attachments)

The Whenua Māori Working Group is working on providing information to the community to increase awareness of rate relief available under the Whenua Māori Rating Act. The Working Group has been engaged with the following:

Property Reviews

A total arrears balance of \$433,861 has been written off Far North District Council rates since the start of this rating year.

Since the last report the total CE write-offs completed this rating year is \$29,700.

Training Sessions

The Working Group have completed the first learning and development training session for Whenua Māori with the customer care team. Further sessions with other customer facing teams to be scheduled in the calendar for the upcoming weeks. An invite has also been extended to other council teams who are interested in participating.

External trial learning workshop

A trial workshop held on the 6 November between 4.30pm and 6pm Chambers in Kaikohe. The session was to evaluate the FNDC presentation, and the presentations from Te Puni Kōkiri and Māori Land Court, with a selection of invited Whenua Māori owners and 13 owners attended.

The intention was to deliver workshop content and receive feedback, to allow for any required revision to be made prior to the first Marae hui.

Marae visits

The itinerary for the Marae visits will be based on the tikanga on each Marae. The draft run sheet for Marae visits consists of the following:

- Pōwhiri/whakataua
- Introductions
- Whakawhanaungatanga – cuppa tea
- Joint presentations FNDC and Māori Land Court
- Q&A session after presentations
- Re-set in breakout areas

Breakout areas allow whenua Māori owners to discuss their concerns with different representatives with examples noted below:

1. Far North District Council - land rates, remission applications, write offs, occupation orders, development support/rates remissions.
2. Māori Land Court – Succession, whānau trusts, occupation orders, reverting general land owned by Māori, to Māori Freehold Land.

Below are the confirmed bookings:

Day	Date	Marae	Time
Saturday	23 November	Waipuna Marae, Panguru	10am - 3pm
Monday	16 December	Otiria Marae, Moerewa	10am - 3pm

Sundry debtors debt

The total sundry debtors aged debt balance has increased since the start of the year. There have been several significant, diverse sundry invoices raised that have had an impact on reporting. This has now since decreased due to payment being received.

Since the prior report, the building debt has increased while the debt for resource consents has decreased. To lessen this, the revenue recovery team is still collaborating with both teams.

Due to a rise in 60+ debt, Revenue Recovery will devote resources to debt reduction in these areas.

(See footnote A.4 in attachments)

PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

Provision is made annually for doubtful debts in relation to the arrears owed to council. A higher provision for Māori Freehold land rates and water is made in comparison to General Title rates and water due to the difference in collection options available to Council.

ĀPITIHINGA / ATTACHMENTS

1. **30 September Revenue Recovery Report attachment - A4986513** [↓](#) 

Footnote A.1 General Title Rates and Water arrears comparison

First quarter report 2024-2025 Financial Year General Title Rates

General Title Rates 2024-2025							
General Title Rates - 30 September 2024	2023-2024	2022-2023	2021-2020	2020-2019	2019+	Total	# accounts
Abandoned Land	71,802	32,930	19,210	9,546	8,438	141,925	41
Payment Arrangement	60,621	26,484	16,842	13,606	14,858	132,410	30
Deceased Rate Payer	124,315	49,095	27,989	26,907	41,594	269,900	64
Mortgage Run 2024-2025	742,831	286,584	178,664	132,376	185,820	1,526,275	386
Legal Action Commenced (external)	113,930	56,181	32,145	19,463	18,519	240,239	61
Legal Action Commenced (FNDC)	13,608	7,183	7,282	3,323	6,365	37,761	9
Liquidation	5,183	1,999	1,895	1,817	3,634	14,528	2
Direct Debit	354,831	121,581	84,510	60,536	126,010	747,467	167
Debt recovery action to commence	3,522,619	1,556,923	1,003,248	856,986	1,229,185	8,168,962	1,799
Rates Total	5,009,741	2,138,960	1,371,785	1,124,559	1,634,423	11,279,468	2,559

Comparison to the First quarter report 2023-2024 Financial Year General Title Rates

General Title Rates 2023-2024							
General Title Rates - 30 September 2023	2022-2023	2021-2022	2020-2021	2019-2020	2018+	Total	# accounts
Abandoned Land	66,860	59,465	55,061	56,094	117,043	354,524	40
Payment Arrangement	36,963	14,912	10,064	4,033	2,415	68,387	19
Deceased Rate Payer	95,195	80,438	70,077	64,160	115,128	424,999	51
Mortgage Run 2023-2024	1,924,390	1,208,917	932,624	607,634	859,237	5,532,802	1,090
Legal Action Commenced (external)	116,059	98,493	90,829	83,746	249,011	638,138	53
Legal Action Commenced (FNDC)	15,458	14,789	14,097	14,617	31,335	90,296	7
Liquidation	2,183	2,074	1,938	1,966	2,063	10,225	2
Direct Debit	245,727	53,660	26,243	17,437	7,080	350,147	181
Debt recovery action to commence	1,480,643	137,641	69,978	41,645	50,820	1,780,727	857
Rates Total	3,983,477.99	1,670,389	1,270,911	891,333	1,434,133	9,250,245	2,300

First quarter report 2024-2025 Financial Year General Title Water

General Water Arrears 2024-2025							
General Title Water 30 September 2024	2023-2024	2022-2023	2021-2020	2020-2019	2019+	Total	# accounts
Abandoned Land	-	-	-	-	-	-	-
Payment Arrangement	1,051	724	50	-	-	1,826	1
Deceased Rate Payer	7,251	2,099	502	230	357	10,439	10
Mortgage Run 2024-2025	294,569	48,028	19,319	8,775	34,838	405,530	526
Legal Action Commenced (external)	3,974	1	-	-	-	3,975	8
Legal Action Commenced (FNDC)	2,596	-	-	-	-	2,596	2
Liquidation	-	-	-	-	-	-	-
Direct Debit	129,116	32,194	18,709	13,938	43,387	237,345	157
Debt recovery action to commence	462,704	218,008	109,769	99,907	96,388	986,776	402
Water Total	901,263	301,054	148,350	122,850	174,970	1,648,486	1,106

Comparison to the First quarter report 2023-2024 Financial Year General Title water

General Water Arrears 2023-2024							
General Title Water 30 September 2023	2022-2023	2021-2022	2020-2021	2019-2020	2018+	Total	# accounts
Abandoned Land	-	-	-	-	-	-	-
Payment Arrangement	82	-	-	-	-	82	1
Deceased Rate Payer	12,673	8,590	11,689	26,763	34,157	93,873	10
Mortgage Run 2023-2024	253,263	132,673	124,582	49,408	63,632	623,558	380
Legal Action Commenced (external)	6,611	9,548	4,945	4,949	23,966	50,018	9
Legal Action Commenced (FNDC)	4,373	6,074	4,038	4,860	10,825	30,169	2
Liquidation	-	-	-	-	-	-	-
Direct Debit	113,796	19,326	9,171	1,790	1,098	145,181	202
Debt recovery action to commence	294,569	48,028	19,319	8,775	34,838	405,530	526
Water Total	685,367	224,239	173,744	96,545	168,516	1,348,410	1,130

Footnote A.2 Maori Freehold Land Remissions

Remissions Summary	Remissions to 30th		Remissions to 30th	
	June 2025	2025	June 2024 (wash up)	2024
	Qty	\$Value	Qty	\$Value
Maori Freehold Land Remissions	438	-192220	430	-174263.1
Charitable or Community Organisations	70	-44460.48	69	-38724.03
Remission of Postponements	1	-2879.95	69	-46184.81
Common use properties	569	-253912.71	516	-193378.02
Properties partly in District	1	-302.76	1	-251.8
Conservation Property	252	-36675.22	254	-32577.18
Unusable Land	2	-936.28	2	-784.39
Total	1333	-\$ 531,387.40	1341	-\$ 486,163.33

Footnote A.3 Maori Freehold Land Rates and Water

First quarter report 2024-2025 Financial Year Maori Freehold Land Rates

MFL Rates Arrears 2024-2025							
MFL Rates 30 September 2024	2023-2024	2022-2023	2021-2020	2020-2019	2019+	Total	# accounts
Payment Arrangement	4,898	539	514	496	994	7,441	5
Deceased ratepayer	17,316	14,075	13,187	11,888	17,296	73,762	9
Direct debit	61,639	55,519	48,565	41,643	52,824	260,190	31
Abandoned Land	2,393	1,560	1,758	1,431	1,445	8,586	2
Debt recovery action to commence	2,337,210	1,908,906	1,825,398	1,634,268	2,235,161	9,940,944	1,030
Rates Total	2,423,457	1,980,598	1,889,422	1,689,726	2,307,719	10,290,922	1,077

Comparison to the First quarter report 2023-2024 Financial Year Maori Freehold Land Rates

MFL Rates Arrears 2023-2024							
MFL Rates 30 September 2023	2022-2023	2021-2022	2020-2021	2019-2020	2018+	Total	# accounts
Payment Arrangement	6,193	5,115	5,004	5,035	8,809	30,156	4
Deceased ratepayer	21,582	20,594	20,726	20,185	14,066	97,154	12
Direct debit	49,631	35,494	31,813	24,882	41,110	182,930	32
Abandoned Land	3,851	3,683	3,492	3,653	7,253	21,932	2
Debt recovery action to commence	2,214,368	2,076,732	2,018,705	1,954,591	1,612,383	9,876,778	1,257
Rates Total	2,295,625	2,141,618	2,079,741	2,008,347	1,683,620	10,208,950	1,307

First quarter report 2024-2025 Financial Year Maori Freehold Water

MFL Water Arrears 2024-2025							
MFL Water 30 September 2024	2023-2024	2022-2023	2021-2020	2020-2019	2019+	Total	# accounts
Payment Arrangement	-	-	-	-	-	-	-
Direct Debit	3,857	6,585	10,251	3,078	4,014	27,786	1
Debt recovery action to commence	57,221	33,890	32,274	52,411	67,760	243,556	47
Water total	61,078	40,476	42,525	55,489	71,774	271,342	48

Comparison to the First quarter report 2023-2024 Financial Year Maori Freehold Land Water

MFL Water Arrears 2023-2024							
MFL Water 30 September 2023	2022-2023	2021-2022	2020-2021	2019-2020	2018+	Total	# accounts
Payment Arrangement	889	753	490	3,916	-	6,048	1
Direct Debit	10,322	4,764	-	-	-	15,085	5
Debt recovery action to commence	46,468	46,328	66,503	45,932	102,729	307,960	47
Water total	57,678	51,845	66,993	49,848	102,729	329,093	53

Footnote A.4 Sundry Debtors

First quarter report 2024-2025 Financial Year Sundry Debtors

Sundry Debtors Aged Period Report as at 30 September 2024						
Category	30 Days	60 Days	90 Days	90 Days +	Total	% Debt
Sundry	121,597	2,682,801	14,124	3,925	2,822,447	78%
Bookings	375	1,605	750	-	2,730	0%
Septage	15,130	12,590	363	396	28,479	1%
Refuse	-	-	-	-	-	0%
Building	177,820	161,457	54,702	37,734	431,713	12%
Resource	48,179	160,188	29,786	47,023	285,177	8%
Liquor	15,880	3,606	633	2,073	22,192	1%
Health	7,770	11,452	4,966	3,815	28,002	1%
Total	386,751	3,033,699	105,323	94,967	3,620,741	100%

Comparison to the First quarter report 2023-2024 Financial Year Sundry Debtors

Sundry Debtors Aged Period Report as at 30 September 2023						
Category	30 Days	60 Days	90 Days	90 Days +	Total	% Debt
Sundry	679,154	28,633	16,787	134,001	858,575	33%
Bookings	1,015	4,430	315	7,813	13,573	1%
Septage	12,774	3,994	-	9,653	26,421	1%
Refuse	-	-	-	3,030	3,030	0%
Building	83,345	106,377	49,213	384,683	623,618	24%
Resource	105,242	113,182	47,865	652,275	918,564	35%
Liquor	16,929	3,802	5,353	1,946	28,030	1%
Health	12,633	10,575	7,025	119,344	149,576	6%
Total	911,090	270,993	126,558	1,312,745	2,621,386	100%

5.4 HEALTH, SAFETY AND WELLBEING REPORT

File Number: A4978440

Author: Ian Wilson, Manager - Health, Safety and Well Being

Authoriser: Carla Ditchfield, Manager - Legal Services

TAKE PŪRONGO / PURPOSE OF THE REPORT

The purpose of this report is to provide the Te Miromiro – Assurance, Risk and Finance Committee with an overview of key activities related to Health Safety and Wellbeing across the organisation for September - October 2024).

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

The Health, Safety and Wellbeing (HSW) team is focused on managing FNDC's risks, in particular critical risks. A critical risk is one that will occur infrequently but has serious consequences to health, safety, and well-being should an incident occur.

The report provides an update on critical risk mitigation, HSW training, and other achievements across the organisation.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro - Assurance, Risk and Finance Committee receive the report Health, Safety and Wellbeing Report.

TĀHUHU KŌRERO / BACKGROUND

The health, safety, and well-being (HSW) of employees and stakeholders remain a key priority for the Far North District Council (FNDC). Ensuring a safe and supportive environment is critical not only for regulatory compliance but also for fostering a culture that values the physical and mental health of the workforce.

Critical risks, defined as those with low frequency but high potential impact, pose significant challenges to the organisation. Addressing these risks requires proactive identification, robust mitigation strategies, and continuous monitoring to prevent incidents and protect the well-being of all individuals involved.

This report, covering the period from September to October 2024, highlights the FNDC's ongoing efforts in health, safety, and well-being. It aims to provide the Te Miromiro – Assurance, Risk and Finance Committee with a comprehensive overview of activities, focusing on critical risk management, HSW training initiatives, and key achievements. This information underscores the organisation's commitment to enhancing workplace safety and wellbeing through strategic interventions and continuous improvement.

MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

Health, Safety, and Wellbeing Achievements

- Engagement with 128 staff around critical risks.
- No lost time injuries (LTIs) due to work injuries

Hazard and Risk Management

The Health, Safety, and Wellbeing (HSW) team is focused on managing FNDC's risks, particularly critical risks. A critical risk is one that will occur infrequently but has serious consequences to health and safety should an incident occur.

Following consultation with staff in 2023 six critical risks were identified that are involved with activities conducted by FNDC staff. The critical risks identified are listed below:

- Driving on Council business
- Lone working
- Psychosocial hazards
- Contractor management occupational health & safety (OHS)
- Site Visits
- Threatening behaviour towards customer-facing staff

Table 1 below shows the various ways the HSW team has proactively collaborated with staff regarding managing critical risks during September – October 2024. 128 staff were engaged through audits, workshops, team talks, and training.

Table 1 – HSW Engagement

Date	Risk	Engaged	Attendees	Description
12/09/2024	Contractor Management	Ventia (external contractor)	1	Audit
13/09/2024	Strategy review	SLT	7	SLT engagement
19/09/2024	Site visits - Introduce JSA	Resource Consents Team	12	Team talk
20/09/2024	Lone Worker Device training	Animal Management	2	Staff training
23/09/2024	Psychosocial hazards (1 hour session)	All staff	23	Team workshop
25/09/2024	Site visits - Introduce JSA	Technical Operations	5	Team talk
26/09/2024	Psychosocial hazards (1 hour session)	All staff	21	Team workshop
14/10/2024	Lone working	Transportation Safety and Traffic Engineering	3	Staff training
18/10/2024	Fire Emergency Evacuation 6 monthly drill	Kaeo SC/Library	3	Audit
30/09/2024	Fire Emergency Evacuation 6 monthly drill	Kaikohe HQ	50	Audit

29/10/2024	Fire Emergency Evacuation 6 monthly drill	Southern Animal Shelter	1	Staff training
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HSW Incidents

There have been five staff warning flags (SWFs) raised by staff during Sept – Oct 2024 for threatening behaviour.

What is a SWF?

- SWFs are memo alert pop-ups in Pathways that open automatically when an address or person has a SWF allocated against them.
- The SWF will warn employees of hazards associated with the person or address.
- SWFs are usually created as a result of abusive, violent, or dangerous behaviour by the occupant of the address. Other hazards, such as dangerous dogs, may be listed.

Health Safety and Wellbeing of Elected Members when undertaking Council business

It is recognised that elected members in their governance role are asked to attend meetings with residents/ratepayers/general public and sometimes at private residences. It is strongly recommended that elected members make contact with appropriate council staff or the HSW team, to confirm whether or not there are SWFs either on the person/people or address before accepting meetings.

Elected members can have any stories relating to injuries, incidents or accidents (including near misses, risks, hazards, etc.) they are aware of, logged in PeopleSafe by contacting Democracy Services who will input information on their behalf.

PeopleSafe is FNDC's Health and Safety reporting database for all work-related injuries, incidents, accidents, near misses, risks, hazards, discomfort and pain. It is a requirement under the Health and Safety at Work Act (2015) for FNDC to provide a platform to report such incidents. The most frequently reported incidents are threatening behaviour, which are listed as critical risks. 13 HSW incidents were entered into PeopleSafe during Sept – Oct 2024.

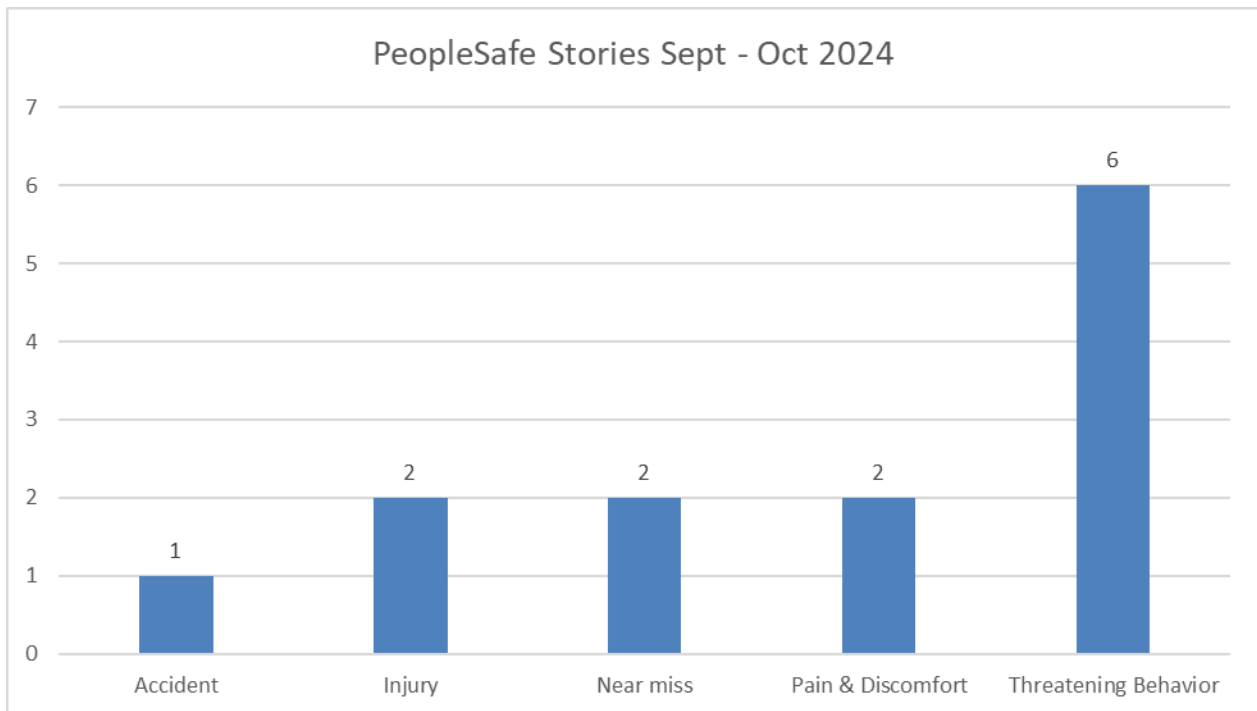


Figure 1 – PeopleSafe stories reported during Sept – Oct 2024

PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

There are no financial implications.

ĀPITIHINGA / ATTACHMENTS

Nil

5.5 PEOPLE AND CAPABILITY REPORT TO ASSURANCE, RISK AND FINANCE JULY 2024 - SEPTEMBER 2024

File Number: A4979336
Author: Kerry Brett, Systems Support Officer
Authoriser: Emma Healy, Chief of Staff

TAKE PŪRONGO / PURPOSE OF THE REPORT

The purpose of this report is to present Te Miromiro - Assurance, Risk and Finance Committee with the quarterly update on People and Capability activities.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

Included in the report is information on:

- Exit Interviews and Analysis;
- Recruitment activity;
- Culture and
- Employment Relations.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro - Assurance, Risk and Finance Committee receive the report People and Capability Report to Assurance, Risk and Finance July 2024 - September 2024.

TĀHUHU KŌRERO / BACKGROUND

This report will be presented to Te Miromiro - Assurance, Risk and Finance Committee on a quarterly basis.


MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND NEXT STEPS

This report is Information only.

PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

Nil

ĀPITIHINGA / ATTACHMENTS

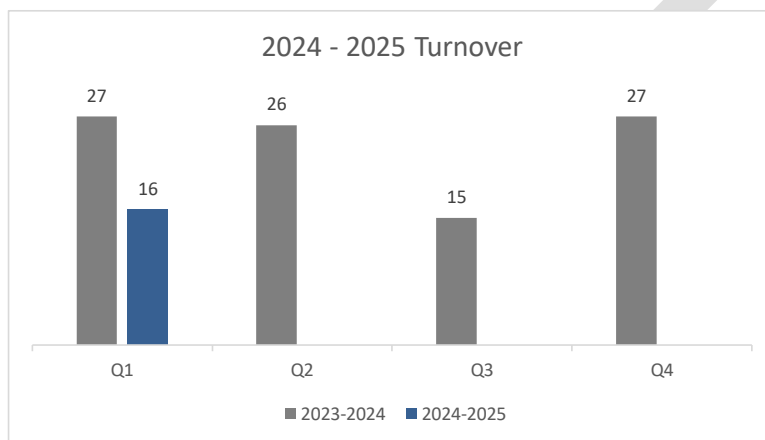
1. People and Capability Report to Assurance, Risk and Finance Committee July 2024 - September 2024 - A4979297 [↓](#) 

People and Capability Report to Assurance, Risk and Finance Committee July 2024 – September 2024

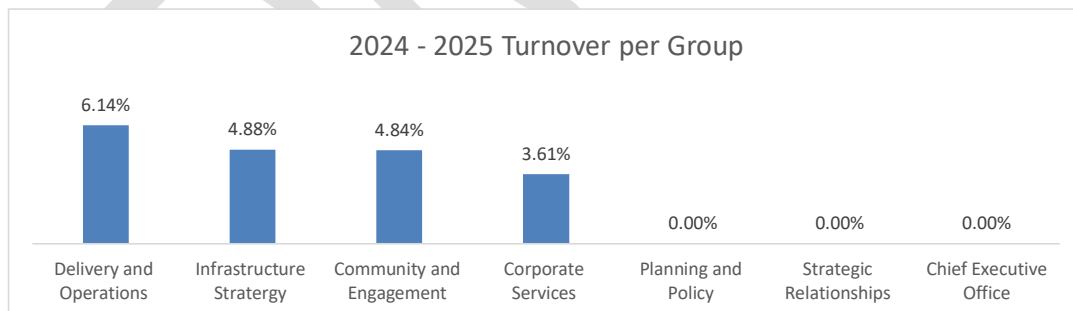
TURNOVER QUARTER FOUR (July - Sept 2024)

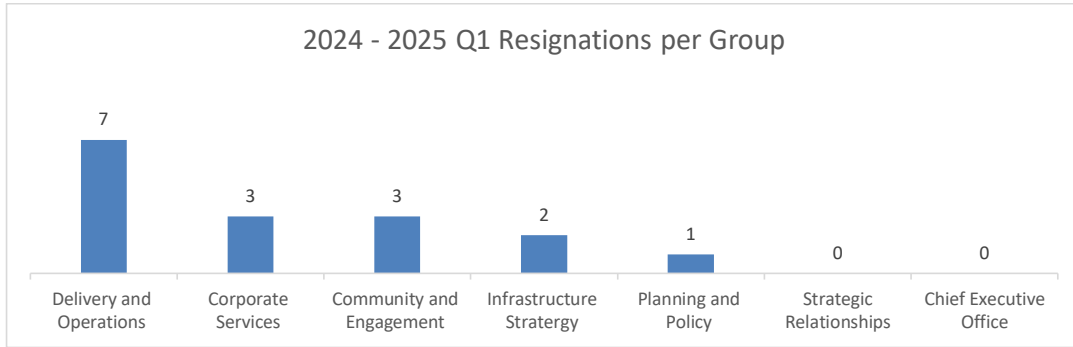
16 employees left FNDC in Quarter 1.

The turnover rate for this quarter is 3.93% (compared to 6.94% for the same quarter last year). This is trending in the right direction.



TURNOVER YEAR TO DATE (July – Sept 2024)



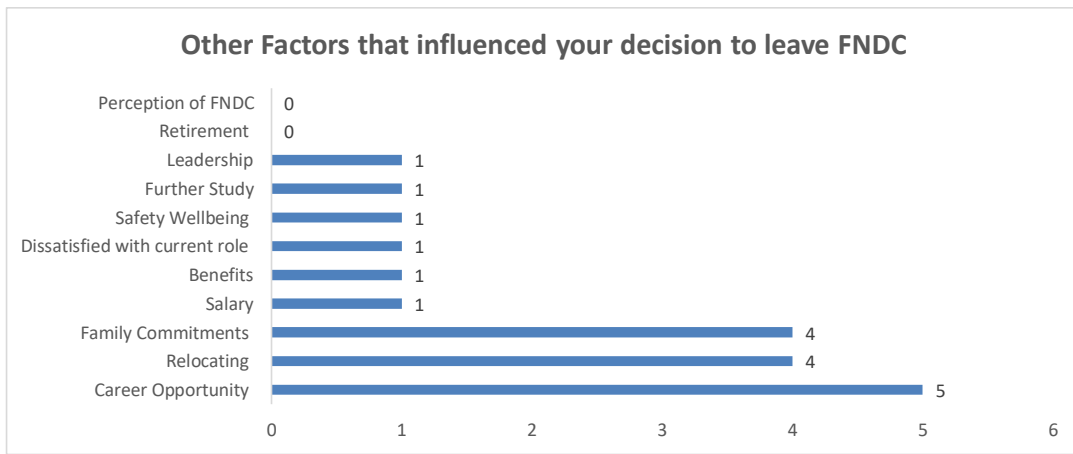


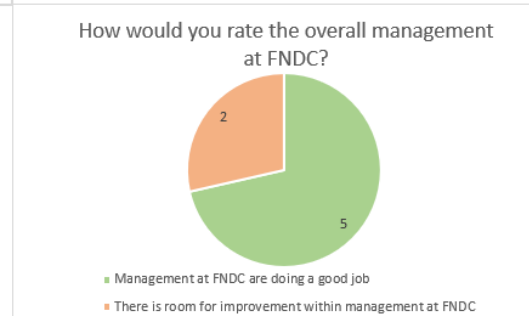
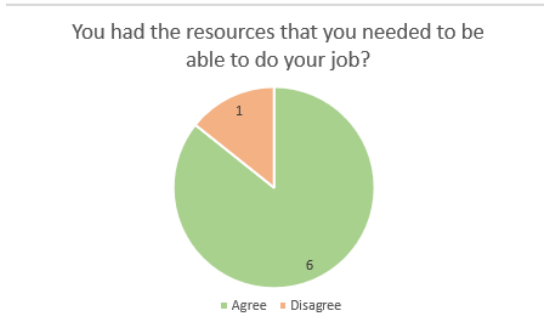
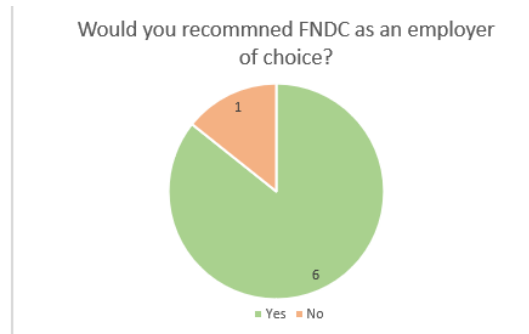
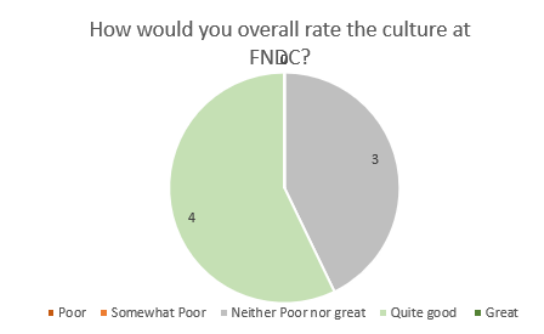
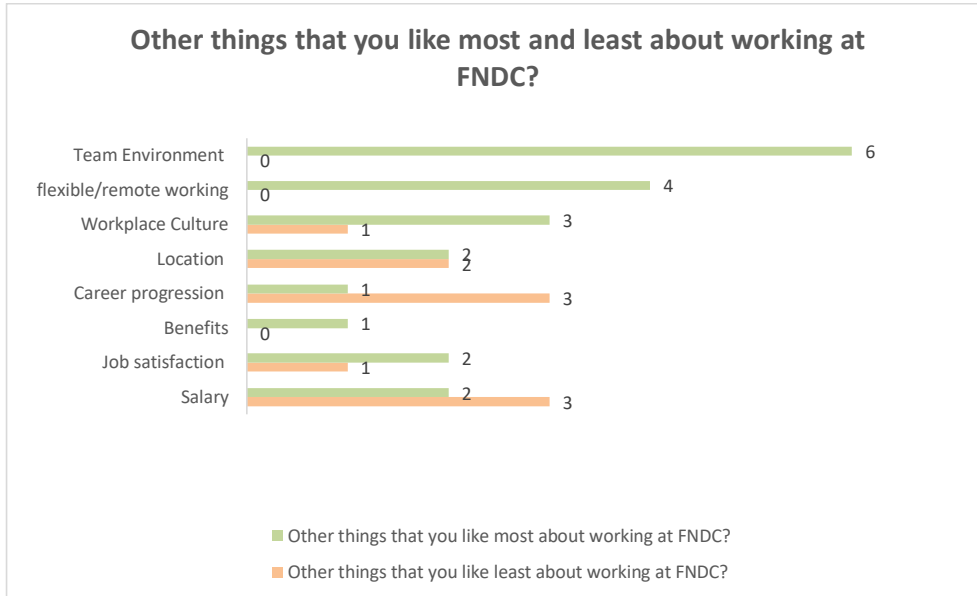
Exit Interview Analysis

	2024/25
Key reasons for Leaving FNDC	Career opportunity Salary Relocating
What staff liked most about FNDC	Team environment Flexible/remote working Workplace culture

The key reasons for leaving, and what staff liked most about FNDC has not changed from 2023/24.

7 exit interviews were completed for this quarter.





Response to Exit Interview Analysis

What staff liked most about working at FNDC:

- **Team environment** – This remains consistent with the highest-rated question from the engagement survey. More teams are actioning dedicated "team days" in different offices, further strengthening relationships and working collaboratively across council.
- **Flexible/Remote working** – feedback reinforces the importance of having this as a benefit for staff in many different roles across the business. We remain "business first, digitally supported". There has been a shift to have more staff work in the office more often to maintain relationships, collaborate and build the team environment and workplace culture.
- **Workplace culture** – there has been a dedicated focus on this during this calendar year with a number of initiatives (expanded on later in this report) being delivered.

Top Reasons to Leave FNDC:

- **Salary & job satisfaction** – we continue to build on the foundations laid by the CEO Workshops across council, which offered a valuable platform for kaimahi to interact directly and share their views and make suggestions on how to improve job satisfaction. Each Group has an improvement register they are working towards meeting. An improvement and idea register has been created with the feedback, which is being worked through by various business and working groups. Our salaries are guided by the Strategic Pay methodology and budgeted for accordingly. Work has begun to review Staff Benefits to assess whether we can offer a more attractive benefits package to attract and retain talented individuals.
- **Relocating** – relocation out of the region occurs for many reasons and primarily tends to be related to whanau and lifestyle opportunities. Where possible and practical, remote working options can be explored and we do have a small number of staff with remote working agreements in place.

Recruitment Activity

People & Capability have reviewed the platforms which we advertise on to extend our reach and have started using Zeil, as well as still using external recruiters for difficult to fill positions, the need of which has considerably reduced.

The Infrastructure group has been through an extensive and targeted recruitment campaign to fill roles following changes in the group. There are a number of management and technical specialist roles available, and of the 34 vacancies, approx. 18 positions have been filled or are awaiting offer return, with more interviews underway throughout November.

6 new Cadets began in September, taking up opportunities within the Libraries, Contact Centre, Rates & Billing, Compliance and Communications teams. They are all making the most in their roles, with some moving between various teams to gain additional exposure.

Quarterly New Starters

During this quarter 27 new employees started.

Museum Collections Specialist - <i>returning employee</i>	8 th July 2024
Senior Policy Planner - <i>returning employee</i>	8 th July 2024

RMA Support Officer	8 th July 2024
Policy Planner	8 th July 2024
Policy Planner	8 th July 2024
Shelter Officer	22 nd July 2024
Technology & Innovation Specialist	22 nd July 2024
Animal Management Officer	22 nd July 2024
Customer Service Officer - Multiskilled	05 th August 2024
Animal Management Officer	05 th August 2024
Senior Road Safety & Traffic Engineer	05 th August 2024
Customer Service Officer – Multiskilled - <i>returning employee</i>	05 th August 2024
Visitor Information Consultant	19 th August 2024
Shelter Officer	19 th August 2024
Resource Consents Engineer	19 th August 2024
Digital Information Officer – <i>returning employee</i>	2 nd September 2024
Kaiwhakangungu Reo - Te Reo Trainer – <i>returning employee</i>	9 th September 2024
Road Corridor Manager	16 th September 2024
Customer Service Officer – Multiskilled	16 th September 2024
Climate Action & Resilience Coordinator	16 th September 2024
Building Control Officer	16 th September 2024
Cadet - Customer Services	23 rd September 2024
Cadet - Customer Services	23 rd September 2024
Cadet - Contact Centre	23 rd September 2024
Cadet - Compliance	23 rd September 2024
Cadet - Rating Services	23 rd September 2024
Cadet - Communications & Engagement	23 rd September 2024

Culture

Cadet Whakawātea & Quarterly Celebration – In July we had an opportunity to recognise the five Cadets that were finishing their Cadetship, all of whom have gone into roles within FNDC. The quarterly celebration took place Monday, 14 October in Chambers. This celebration welcomes New Starters over the past Quarter with a powhiri, and combines with FNDC’s Love Your Work awards and Long Service recognition. This quarter fourteen recipients received a Love Your Work Award with five staff members being recognised for serving FNDC and their community for 20 years. Next Quarter

6

we will be celebrating five new categories with the relaunch of the He Tohu Whakapau Kaha (Love Your Work Awards). The process to select our next intake of Cadets commenced with six joining the programme.

Organisational Strategy - During this quarter this internal strategy was finalised. Feedback from the CEO team workshops, engagement survey and people leader workshop exercises were considered. Six strategic priorities were defined providing immediate focus to help deliver on the longer term vision and mission.

People Leaders Hui – Our People Leaders came together to hear from our Strategic Leadership Team about priorities and how they are linked to the internal Organisational Strategy. Other topics included our Leadership Principles and Guidelines, Productivity, and undertaking an organisational wide learning needs analysis to consider how learning and development can support our internal capabilities.

CE Team Workshops – The final CE Workshop was held with the Transportation Team with the organisational strategy and objectives communicated. This also was an opportunity for the team to give their thoughts on their priority areas together with what support they require, now that the Northland Transportation Alliance has been disbanded. The team demonstrated a positive outlook with a focus on delivering projects within the funding received.

Diversity, Equity, and Inclusion – Planning is underway to conduct an external assessment of Councils level of maturity against seven different criteria for diversity, equity and inclusion. The areas explored are; leadership, diversity infrastructure, diverse recruitment, inclusive career development, bi-culturalism, inclusive collaboration, and social impact. The assessment will enable an understanding of our current practices together with recommendations for a meaningful program of work.

Engagement Survey – With a focus on continuous improvement, the bi-annual Engagement Survey has been deferred until February 2025. This is to resolve the problem of addressing feedback and creating action plans which were disrupted from the Christmas shutdown and with staff taking annual leave over the summer season.

Apollo Psychometric Profiling – We have three trained in-house facilitators who can undertake psychometric profiling. The profiling offers different options for executive and senior management, middle management and team leader, and general workforce. The Apollo Assessment can assist with recruitment and personal development for career planning. Five of our people have received the assessment which can contribute to their learning and development plan.

Team Building – Workshops for Team Management Profiles have been undertaken for two teams this quarter, with 27 people participating. The workshops assist with team building, giving insights for work preference areas and effective communication.

Employment Relations

	Quarter One (July - Sept 2024)	Financial Year to Date (July 2024 – Jun 2025)
Number of personal grievances (completed)	1	1
Negotiated exits & medical retirements	1	1

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Note: Collective Bargaining with the PSA and FNDC representatives is currently underway and nearing completion for a 2 year agreement.

5.6 COUNCIL FINANCIAL REPORT FOR THE PERIOD ENDING 31 OCTOBER 2024

File Number: A4979681

Author: Angie Thomas, Team Leader - Accounting Services

Authoriser: Charlie Billington, Group Manager - Corporate Services

TAKE PŪRONGO / PURPOSE OF THE REPORT

To provide an overview and information on the current financial position and performance of the Far North District Council as at 31 October 2024.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

- This report provides a summary overview, Statement of Financial Performance, Capital Performance and Borrowing & Investment reports.

TŪTOHUNGA / RECOMMENDATION

That Te Miromiro – Assurance Risk and Finance Committee receive the Far North District Council Financial Report for the period ending 31 October 2024.

1) TĀHUHU KŌRERO / BACKGROUND

This report provides financial information as at quarter ending 31 October 2024.

2) MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND OPTIONS

This report is for information only.


TAKE TŪTOHUNGA / REASON FOR THE RECOMMENDATION

Accept the commentary for the month ending 31 October 2024.

3) PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

There are no financial implications or budgetary provisions required as a result of this report.

ĀPITIHINGA / ATTACHMENTS

1. Council Financial Report by LTP Oct 2024 - A5002237 [↓](#) 



Far North District Council

Council Financial Report

for the period ending **31-October-2024**

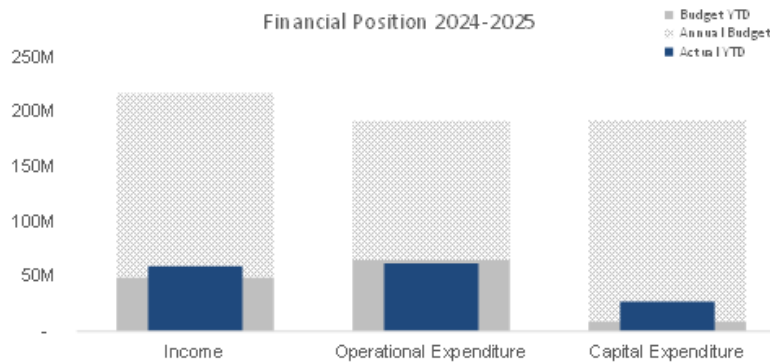
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Financial Overview

Key financial metrics from the Statement of Financial Performance for the Far North District Council as at 31-October-2024.



Year to Date

Actual Position as at 31-October-2024

	Actual YTD	Budget YTD	Variance to Budget YTD	% Variance Actual to Budget YTD
Total Income	59.1M	49.1M	10.0M	20%
Operational Expenditure	62.0M	64.9M	- 2.9M	-4%
Net Operating Position	- 3.0M	- 15.8M	12.8M	-81%
Capital Expenditure	26.9M	9.0M	17.9M	198%

Year End

Forecast Position as at 30-June-2025

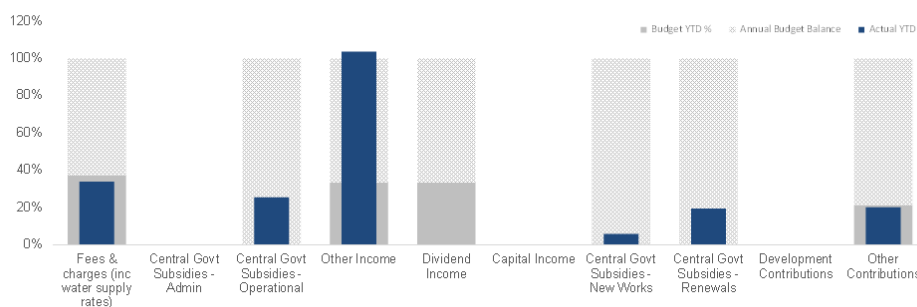
	Annual Forecast	Annual Budget	Forecast Variance to Budget	% Variance Forecast to Budget YTD
Total Income	244.4M	217.4M	27.0M	12%
Operational Expenditure	192.1M	192.1M	0.1M	0%
Net Operating Position	52.3M	25.4M	26.9M	106%
Capital Expenditure	224.2M	192.7M	31.4M	16%

**In the tables above and throughout this report, variances +/- 5% from budget are indicated as on track / green, anything outside this is red.*

Council Financial Performance – Income

Please note these figures relate to the Statement of Financial Performance controllable costs only, which excludes general rates and rates penalties.

Actual YTD	Budget YTD	Variance to Budget YTD	% Variance to Budget YTD	Annual Budget	Annual Forecast	Forecast Variance to Budget	% Forecast Variance to Budget
22.0M	12.0M	10.0M	83%	105.9M	132.9M	27.0M	20%



Highlights:

Fees & Charges:

- Environmental Management are above budget due to larger than expected Resource & Building Consents applications totalling \$405k.
- Transfer Station income is below budget \$234k but this will increase over the summer period.
- Water by meter rates is below budget 831k, but this will increase as water usage is much higher during the summer months.

Other Income:

- The \$10m positive variance in Other Income is mostly due to timing of the budget, including \$4.9m Central Government operating expense subsidies, \$1.8m New Works Subsidies, \$3.8m Renewals Subsidies being received before budget.
- \$253k funding for relocation and construction of the new squash courts by Kerikeri Squash Club.
- \$149k for reimbursement of power bills from Te Hiku Sports Hub Incorporated for the newly constructed Te Hiku Sports Hub.
- \$96k for recovery of Shared Services Business Unit (SSBU) secondment costs from the Northland Transport Alliance (NTA) which is part of the agreement with final payment in October.
- \$160k from the Ministry of Environment for the waste disposal levy payment.
- Operational Grants received for the 3Waters transition \$127k and local waters done well \$840k from the Department of Internal Affairs (DIA).

- First tranche of Mayoral Taskforce for Jobs of \$406k. There is one more payment expected in the current financial year.

Dividend Income:

- This is below budget \$1.83m as the dividend income from Far North Holdings Limited will not be received until the third quarter of the current financial year.

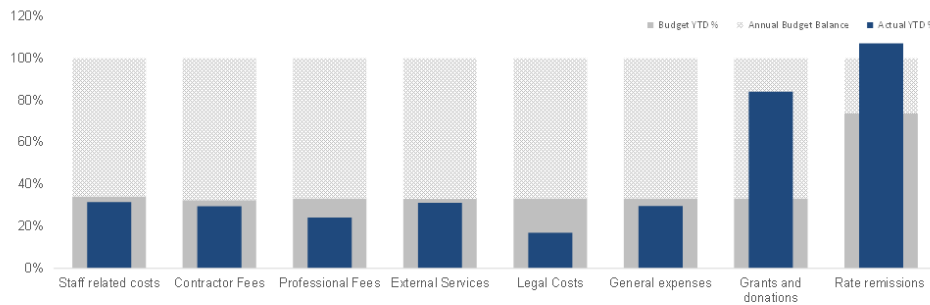
Central Govt Subsidies Received:

- Roading and Footpaths \$1.9m for New Works and \$3.9m for Renewals has been received to date.

Council Financial Performance – Operational Expenditure

Please note these figures relate to the Statement of Financial Performance controllable costs only, which excludes allocations, interest costs, depreciation and other asset costs and gain/loss on disposal.

Actual YTD	Budget YTD	Variance to Budget YTD	% Variance to Budget YTD	Annual Budget	Annual Forecast	Forecast Variance to Budget	% Forecast Variance to Budget
42.6M	44.8M	- 2.2M	● -5%	131.7M	131.7M	0.1M	● 0%



Highlights:

Staff Related Costs:

\$1.15m under budget due to staff vacancies across the organisation.

Contractor Fees:

- Roads & Footpaths are under budget \$1.6m, however, this will be utilised over the course of the financial year as projects are completed.
- Transfer Station expenses under budget by \$139k but this will increase over the summer period.
- Water supply schemes are over budget \$342k due to higher-than-expected reactive maintenance across Kawakawa \$181k, Kaikohe \$53k, Kerikeri \$63k and Rāwene \$88k.
- \$335k FNDC contribution for the Investment and Growth Reserve (IGR) paid to Northland Regional Council (NRC).

Professional Fees:

- Community & Engagement are over budget \$245k due to an annual levy payment to Civil Defence and Emergency Management (CDEM).
- Corporate Services is below budget \$171k in Information Technology of which \$97k relates to Cyber Security expenses billing being behind schedule.

- Placemaking/Spatial Planning are below budget \$279k though funds are fully committed.
- Project Management Fees for the Kaikohe Library are over budget \$91k due to project being ahead of schedule.

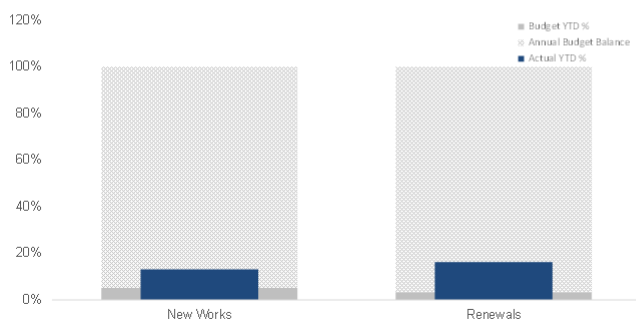
External Services:

- District Facilities are under budget by \$308k for reactive maintenance for Housing for the Elderly \$64k, Parks & Reserves \$102k, Town Maintenance 60k and day works not yet billed for \$100k.
- Russell Landfill Closure Project including project management is ahead of schedule \$101k. This is funded through the Better of Funding Grant.
- Water Meter new connections are over budget \$98k. This is offset by payments from customers.
- Roading & Footpaths are under budget \$303k though this will be utilised as projects start to take place across the district over the summer period.
- Cycle Trail is over budget \$114k for repairs and maintenance. The program of works is being reviewed.

Council Financial Performance – Capital Expenditure

These figures are direct from the Statement of Capital Performance.

Actual YTD	Budget YTD	Variance to Budget YTD	% Variance to Budget YTD	Annual Budget	Annual Forecast	Forecast Variance to Budget	% Forecast Variance to Budget
26.9M	9.0M	17.9M	● 198%	192.7M	224.2M	31.4M	● 14%



Highlights:

New Works:

- Mangonui Stage 2 Boardwalk Extension project \$653k and Whangaroa Harbour Works \$500k are being reconciled against other projects currently being delivered by Far North Holdings Limited.
- FNDC acquired Onewhero Bay Esplanade Strip for \$2.3m earlier than anticipated.
- Tsunami siren replacement project has been paid for \$377k.
- \$3.2m in Roding remedial works for emergency events from the last few years are being undertaken and are funded by Waka Kotahi NZTA. It is a multiyear project.
- Wastewater is under budget \$1.2m due to the following works being behind schedule:
 - Wastewater Telemetry \$179k. The project is in the Design phase.
 - Whatuwhiwhi Pump Station \$108k. The program of works is being scoped.
 - Kaikohe Septage Screen \$126k. The project is delayed due to amendments in the design.
 - Kawakawa Wastewater Treatment Plant Stream Diversion \$117k. The stream diversion is in the design and consenting stage.
 - Pukepoto Rd Pipework's \$373k. The project is still being scoped.
 - Rawene Land Purchases \$245k. Land is being evaluated before this is considered for purchase.
- Water Supply is under budget \$271k mainly due to the following works being behind schedule:

- Kaikohe Zonal Monitoring \$54k. The claim is being finalised together with the asset data information.
- Drinking Water Reliability Projects \$85k. The projected will be completed by the end of November and then a claim will be submitted.
- Corporate Services are over budget \$116k in Digital Strategy – Nothing but Net. This is due to project being ahead of schedule for completion before the summer holidays.
- Drainage is under budget \$145k due to Tokerau Beach Road Stormwater overflow works are behind schedule awaiting approval from Top Energy for the electrical connection.
- Community & Engagement are over budget \$282k due to Kaikohe Library Hub design works ahead of schedule.
- Pou Herenga Cycle Trail is over budget \$350k as project is ahead of schedule.

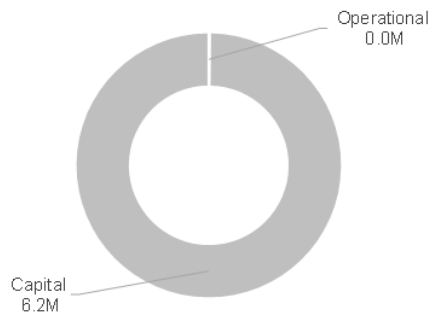
Renewals:

- \$5.4m in Roothing & Footpaths renewal works for unsealed road metalling, sealed road resurfacing, drainage, pavement rehabilitation, structures replacements, traffic services renewals have been carried out across the district. Full Year Budget is phased in the final month of June 2024 and is being reviewed.
- There is an overspend of \$394k in wastewater due to Whatuwhiwi Reactive Renewals \$142k and Pukepoto Rd Pipe Renewals \$355k. The balance is brought down by underspends on renewals projects for the Kaitaia Pump Station \$80k and Paihia Treatment Plant \$63k.
- Water Supply is over budget \$419k due to:
 - Kaikohe Reactive Renewals \$58k.
 - Rāwene Reactive Renewals \$56k.
 - Kawakawa Water Treatment Filter Media Renewal \$317k.
- Corporate Services are over budget \$437k due to renewal of pool vehicles \$347k and climate change aerial photography \$48k.
- Community & Engagement are over budget \$119k due to Library stocks and E-Resources however this is due to timing of the contract, though there is budget sitting in period 12 (June 2025).

Unbudgeted Expenditure

These are additional works not included in the original budget for the current year.

Unbudgeted work greater than \$100,000 must be approved by Council, anything less than that can be approved by a General Manager with appropriate financial delegation.



Unbudgeted Expenditure as at 31-October-2024

**Expenditure over \$100K approved by Council (in grey)*

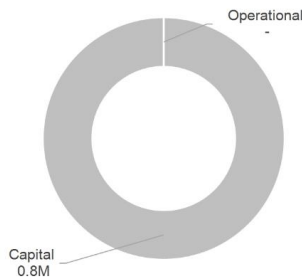
Unbudgeted Operational		Amount
Halls	Repairs & Maintenance Buildings	8,632
		8,632
Unbudgeted Capital Works		Amount
TIF Round 7: Taipa Beachfront	CAPEX New Works Contract Services	310,000
Dog Pound Northern	CAPEX New Works Contract Services	15,265
Dog Pound Southern	CAPEX New Works Contract Services	13,490
		338,755
Unbudgeted Roding		Amount
West Coast Road (Kohukohu) RP16775	CAPEX New Works Contract Services	4,235,000
August 2022 EW Phase 3 Admin &	CAPEX New Works Contract Services	2,959,400
Pawarenga Road RP8151	CAPEX New Works Contract Services	2,874,000
May 2023 Rain Event Admin &	CAPEX New Works Contract Services	1,702,500
West Coast Road (Kohukohu) RP30161	CAPEX New Works Contract Services	966,000
EW June 2023 Minor Remedial Works	CAPEX Renewal Works Contract	961,300
Ngapipito Road RP6772	CAPEX New Works Contract Services	915,000
Paponga Road RP2453	CAPEX Renewal Works Contract	854,000
Duncan Road (Kaingaroa) RP10105	CAPEX New Works Contract Services	793,000
Wainui Road RP6561	CAPEX New Works Contract Services	779,000
Larmer Road RP2117	CAPEX New Works Contract Services	732,000
Whangae Road RP4817	CAPEX New Works Contract Services	730,000

Waiotemarama Gorge Road RP2480	CAPEX New Works Contract Services	671,000
Fisher-Riley Road RP2820	CAPEX New Works Contract Services	671,000
Te Rore Road RP3039	CAPEX New Works Contract Services	671,000
Oruru Road RP2348	CAPEX New Works Contract Services	671,000
Wainui-Matauri Bay Road RP4995	CAPEX New Works Contract Services	610,000
Whangape Road RP6246	CAPEX New Works Contract Services	610,000
Duncan Road (Kaingaroa) RP14459	CAPEX New Works Contract Services	579,500
Wainui-Matauri Bay Road RP4990	CAPEX New Works Contract Services	555,000
Duncan Road (Kaingaroa) RP10069	CAPEX New Works Contract Services	549,000
Wainui Road RP4655	CAPEX New Works Contract Services	525,000
Fryer Road RP2887	CAPEX New Works Contract Services	488,000
Te Rore Road RP3028	CAPEX New Works Contract Services	488,000
Mangamuka Road RP2948	CAPEX Renewal Works Contract	429,937
Waikare Road RP8444	CAPEX New Works Contract Services	400,750
Giles Road RP843	CAPEX New Works Contract Services	366,000
Waiare Road RP28047	CAPEX New Works Contract Services	305,000
Tapuhi Road RP8739	CAPEX New Works Contract Services	305,000
Whangae Road RP2730	CAPEX New Works Contract Services	244,000
Iwitaua Road RP6179	CAPEX New Works Contract Services	244,000
Church Road (Kaitaia) RP1404	CAPEX New Works Contract Services	244,000
Fryer Road RP3471	CAPEX New Works Contract Services	244,000
Duncan Road (Kaingaroa) RP11464	CAPEX New Works Contract Services	219,600
Kaitaia-Awaroa Road RP26807	CAPEX New Works Contract Services	213,000
October EW 2023 Minor Remedial	CAPEX New Works Contract Services	194,300
Matawaia-Maromaku Road RP7182	CAPEX New Works Contract Services	183,000
Broadwood Road RP279	CAPEX Renewal Works Contract	183,000
Mangamuka Road RP7824	CAPEX Renewal Works Contract	183,000
Paranui Road RP4460	CAPEX New Works Contract Services	183,000
Duncan Road (Kaingaroa) RP10042	CAPEX New Works Contract Services	152,500
Hihitahi Rise RP84	CAPEX New Works Contract Services	146,400
Mangamuka Road RP4475	CAPEX Renewal Works Contract	146,400
Giles Road RP577	CAPEX New Works Contract Services	122,000
Duncan Road (Kaingaroa) RP13894	CAPEX New Works Contract Services	122,000
Smith Road (Herekino) RP2400	CAPEX New Works Contract Services	115,900
Honeymoon Valley Road RP5585	CAPEX New Works Contract Services	103,700
Kaitaia-Awaroa Road RP13525	CAPEX New Works Contract Services	91,000
Kaitaia-Awaroa Road RP13525	Subsidy New Works	-80,990
Honeymoon Valley Road RP5585	Subsidy New Works	-92,293
Smith Road (Herekino) RP2400	Subsidy New Works	-103,151
Giles Road RP577	Subsidy New Works	-108,580
Duncan Road (Kaingaroa) RP13894	Subsidy New Works	-108,580
Hihitahi Rise RP84	Subsidy New Works	-130,296
Duncan Road (Kaingaroa) RP10042	Subsidy New Works	-135,725
Matawaia-Maromaku Road RP7182	Subsidy New Works	-162,870
Paranui Road RP4460	Subsidy New Works	-162,870

October EW 2023 Minor Remedial Works	Subsidy New Works	-172,927
Kaitaia-Awaroa Road RP26807	Subsidy New Works	-189,570
Duncan Road (Kaingaroa) RP11464	Subsidy New Works	-195,444
Whangae Road RP2730	Subsidy New Works	-217,160
Iwitaia Road RP6179	Subsidy New Works	-217,160
Church Road (Kaitaia) RP1404	Subsidy New Works	-217,160
Fryer Road RP3471	Subsidy New Works	-217,160
Waiare Road RP28047	Subsidy New Works	-271,450
Tapuhi Road RP8739	Subsidy New Works	-271,450
Giles Road RP843	Subsidy New Works	-325,740
Waikare Road RP8444	Subsidy New Works	-356,668
Fryer Road RP2887	Subsidy New Works	-434,320
Te Rore Road RP3028	Subsidy New Works	-434,320
Wainui Road RP4655	Subsidy New Works	-467,250
Duncan Road (Kaingaroa) RP10069	Subsidy New Works	-488,610
Wainui-Matauri Bay Road RP4990	Subsidy New Works	-493,950
Duncan Road (Kaingaroa) RP14459	Subsidy New Works	-515,755
Wainui-Matauri Bay Road RP4995	Subsidy New Works	-542,900
Whangape Road RP6246	Subsidy New Works	-542,900
Waiotemarama Gorge Road RP2480	Subsidy New Works	-597,190
Fisher-Riley Road RP2820	Subsidy New Works	-597,190
Te Rore Road RP3039	Subsidy New Works	-597,190
Oruru Road RP2348	Subsidy New Works	-597,190
Whangae Road RP4817	Subsidy New Works	-649,700
Larmer Road RP2117	Subsidy New Works	-651,480
Wainui Road RP6561	Subsidy New Works	-693,310
Duncan Road (Kaingaroa) RP10105	Subsidy New Works	-705,770
Ngapipito Road RP6772	Subsidy New Works	-814,350
West Coast Road (Kohukohu) RP30161	Subsidy New Works	-859,740
May 2023 Rain Event Admin &	Subsidy New Works	-1,515,225
Pawarenga Road RP8151	Subsidy New Works	-2,557,860
August 2022 EW Phase 3 Admin &	Subsidy New Works	-2,633,866
West Coast Road (Kohukohu) RP16775	Subsidy New Works	-3,769,150
		5,834,728
		6,182,115

Budget Movements

These are budgets timed in future years, brought forward into the current year (positive values) OR budgets timed in the current year to be moved out to future years (negative values).



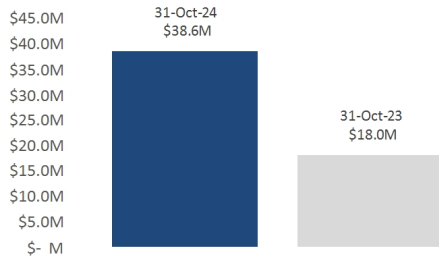
Budget Movements as at 31-October-2024

Project Ledger	Comment	Amount
Donald Road Wastewater Catchment Upgrades	Donald Road WW Upgrades Transfer Renewals Funding from 27/28 to 24/25 for enabling works.	568,755
300 Rawene Road Land Purchase	Reforecast Funds from LTP Year 2026 to 2024 to Purchase Land	313,950
Awanui Transfer Station Renewals	Reforecast jrnal from future yr for Awanui TS	15,000
Te Ahu Carpark Dump Station Pad	Te Ahu Dump Station Transfer from 27/28 and 29/30 to 24/25	10,590
Kaitaia Transfer Station	Reforecast jrnal from future yr for Kaitaia RRC Linemarking	10,000
Kerikeri Level Two	JBC Level 2 Zip Replacement Transfer from 27/28 to 24/25	2,967
Dog Pound Northern	Reforecast Budgets from 2025 to 2024	-44,336
Paihia Mains Baffin Street Stage 1	Reforecast Budgets from 2025 to 2024	-123,134
		753,792
		<u>753,792</u>

Treasury Report

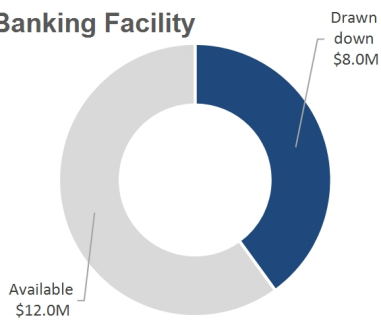
Cash Position

Compared to same time last year



	31-Oct-24	31-Oct-23
ASB General Fund	\$ 32.9M	\$ 10.5M
ASB Special Funds	\$ 3.4M	\$ 5.4M
Investments	\$ 2.3M	\$ 2.1M
Total Cash	\$ 38.6M	\$ 18.0M

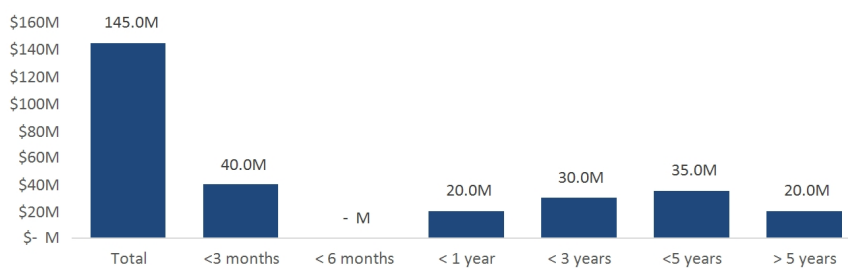
Banking Facility



Banking Facility	\$ 20.0M
Drawn down	\$ 8.0M
Available	\$ 12.0M

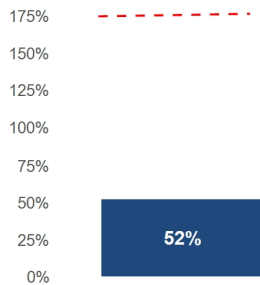
Public Debt

Loans by Maturity Date



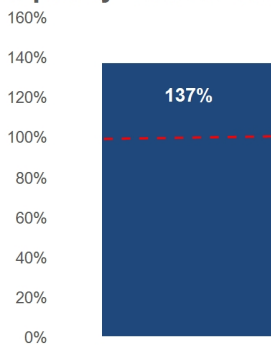
Treasury Compliance

Net Debt as a % of Revenue must be less than 280%



Net Debt	\$ 106.4M
Budgeted Total income	\$ 206.3M
Debt Ceiling	\$ 361.0M
Net debt as % total revenue	52%
Policy Maximum	228%

Liquidity - Access to funds must be greater than 110%



External Debt	\$ 145.0M
ASB Banking Facility	\$ 20.0M
ASB Banking Facility used	-\$ 8.0M
Total Committed Public Debt	\$ 157.0M
Liquid Investments Cash at Bank	\$ 38.6M
Liquid Investments ASB Overdraft Facility	\$ 3.0M
	\$ 198.6M
Access to Funds	137%
Policy Minimum	110%

Note: Total revenue is based on 2024/25 total forecast income excluding non government capital contributions (eg. developer contributions and vested assets).

Liquidity is defined as external debt + committed loan facilities + liquid investments, including bank overdraft facility, divided by existing external debt.

Statement of Financial Performance

for the period ending Oct 2024 (Pd4)

	Year To Date (\$000's)			Full Year (\$000's)						
	YTD Actual	Total Budget YTD	Variance	LTP Budget	Budget Brought Forward	Total Annual Budget	Actual vs Budget Variance	Actual vs Budget %	Total Annual Forecast	Forecast vs Budget Variance
Operational Income										
Rates - general (excl water supply rates)	36,656	36,663	7	109,989	-	109,989	73,333	33%	109,989	-
Rates - penalties	372	410	38	1,518	-	1,518	1,147	24%	1,518	-
Fees & charges (inc water supply rates)	7,611	8,346	734	22,483	-	22,483	14,872	34%	22,483	0
Central Govt Subsidies - Admin	-	-	-	-	-	-	-	0%	-	-
Central Govt Subsidies - Operational	4,925	38	4,887	19,294	-	19,294	14,369	26%	19,294	-
Other Income	3,135	1,009	2,125	3,027	-	3,027	107	104%	3,027	-
Dividend Income	0	1,833	1,833	5,500	-	5,500	5,500	0%	5,500	-
Capital Income										
Central Govt Subsidies - New Works	1,931	173	1,758	27,573	5,342	32,915	30,985	6%	57,538	24,622
Central Govt Subsidies - Renewals	3,895	67	3,829	19,061	901	19,962	16,067	20%	22,323	2,361
Development Contributions	-	-	-	-	-	-	-	0%	-	-
Other Contributions	551	583	32	-	2,732	2,732	2,182	20%	2,732	-
Total Operating Income	59,075	49,121	9,954	208,446	8,975	217,421	158,346	27%	244,405	26,984
Operational Expenditure										
Staff related costs	13,108	14,261	1,153	41,501	-	41,501	28,393	32%	41,676	175
Contractor Fees	15,151	16,621	1,470	51,085	-	51,085	35,933	30%	51,085	-
Professional Fees	1,834	2,528	694	7,583	-	7,583	5,749	24%	7,507	76
External Services	3,174	3,374	199	10,176	-	10,176	7,001	31%	10,176	-
Legal Costs	117	229	112	688	-	688	571	17%	688	-
General expenses	4,717	5,290	573	15,872	-	15,872	11,155	30%	15,827	45
Grants and donations	2,196	870	1,326	2,609	-	2,609	413	84%	2,609	-
Rate remissions	2,310	1,590	720	2,155	-	2,155	155	107%	2,155	-
Allocations (direct and indirect)	-	0	0	0	-	0	0	0%	0	-
Interest costs	2,116	2,260	144	6,780	-	6,780	4,664	31%	6,780	-
Sub total	44,725	47,023	2,298	138,449	-	138,449	93,724	32%	138,503	54
Depreciation and other asset costs	17,317	17,870	553	53,611	-	53,611	36,293	32%	53,611	-
Gain/Loss on Disposal	-	-	-	-	-	-	-	100%	-	-
Total Operational Expenditure	62,042	64,893	2,851	192,059	-	192,059	130,018	32%	192,114	54
Net Operating Deficit	2,967	15,772	12,805	16,386	8,975	25,362	28,329		52,291	26,929

Statement of Capital Performance

for the period ending Oct 2024 (Pd4)

	Year To Date (\$000's)			Full Year (\$000's)						
	YTD Actual	Total Budget	Variance	LTP Budget	Budget Brought Forward	Total Annual Budget	Actual vs Budget Variance	Actual vs Budget %	Total Annual Forecast	Forecast vs Budget Variance
District Facilities	4,609	3,479 -	1,130	11,612	10,929	22,541	17,932	20%	22,470	71
Environmental Management	84	- -	84	160	-	160	76	53%	144	16
Roading and Footpaths	8,623	- -	8,623	44,358	11,519	55,877	47,254	15%	86,608	30,731
Wastewater	2,639	3,418	779	32,057	13,388	45,446	42,807	6%	46,328	883
Stormwater	7,743	428 -	7,315	11,394	2,387	13,781	6,038	56%	13,781	-
Solid Waste Management	64	- -	64	1,156	128	1,285	1,220	5%	1,310	25
Water Supply	1,368	1,220 -	148	25,494	4,695	30,189	28,821	5%	30,066	123
Corporate Services	726	127 -	599	9,389	1,496	10,885	10,159	7%	10,885	-
Strategic Relationships	-	- -	-	-	-	-	-	0%	-	-
Planning & Policy	-	- -	-	-	-	-	-	0%	-	-
Drainage	8	153	145	-	153	153	145	5%	153	-
Community & Engagement	611	209 -	402	7,252	1,173	8,425	7,815	7%	8,425	-
Cycle Trail	453	- -	453	4,000	-	4,000	3,547	11%	4,000	-
Total Capital Expenditure	26,927	9,034 -	17,893	146,873	45,870	192,743	165,816	14%	224,172	31,429

Analysis of Controllable Income and Expenditure by LTP Group

Income	Year To Date (\$000's)			LTP Budget		Full Year (\$000's)			Total Annual Forecast	Forecast vs Budget Variance
	YTD Actual	Total Budget	Variance	Budget Brought Forward	Total Annual Budget	Actual vs Budget Variance	Actual vs Budget %			
District Facilities	1,008	557 -	451	1,541	206	1,747	739	-58%	1,747	-
Environmental Management	3,392	2,969 -	422	8,086	-	8,086	4,694	-42%	8,086	-
Roading and Footpaths	11,174	595 -	10,578	49,137	6,028	55,166	43,992	-20%	82,149	26,984
Wastewater	155	247	92	1,940	1,791	3,731	3,576	-4%	3,731	-
Stormwater	0	- -	0	-	-	-	0	-100%	-	-
Solid Waste Management	994	1,068	74	3,204	-	3,204	2,210	-31%	3,204	-
Water Supply	4,204	4,007 -	197	25,211	942	26,153	21,949	-16%	26,153	0
Corporate Services	996	566 -	430	1,699	9	1,708	712	-58%	1,708	-
Strategic Relationships	2	83	81	250	-	250	248	-1%	250	-
Planning & Policy	0	3	3	10	-	10	10	0%	10	-
Drainage	-	-	-	-	-	-	-	0%	-	-
Community & Engagement	123	119 -	4	361	-	361	238	-34%	361	-
Cycle Trail	-	-	-	-	-	-	-	0%	-	-
Total Operating Income	22,048	10,215 -	11,832	91,439	8,975	100,414	78,387	22%	127,398	26,984

Operational Expenditure	Year To Date (\$000's)			LTP Budget		Full Year (\$000's)			Total Annual Forecast	Forecast vs Budget Variance
	YTD Actual	Total Budget	Variance	Budget Brought Forward	Total Annual Budget	Actual vs Budget Variance	Actual vs Budget %			
District Facilities	5,283	4,224 -	1,059	13,277	-	13,277	7,994	40%	13,285	9
Environmental Management	4,394	4,446	52	12,979	-	12,979	8,584	34%	12,979	-
Roading and Footpaths	6,959	9,316	2,357	27,948	-	27,948	20,989	25%	27,993	46
Wastewater	4,689	5,015	326	15,037	-	15,037	10,348	31%	15,018	19
Stormwater	232	324	92	964	-	964	732	24%	964	-
Solid Waste Management	1,683	1,739	56	5,834	-	5,834	4,150	29%	5,834	-
Water Supply	3,599	3,276 -	323	9,758	-	9,758	6,160	37%	9,739	19
Corporate Services	9,429	9,083 -	346	24,192	-	24,192	14,763	39%	24,230	38
Strategic Relationships	1,693	2,335	642	6,916	-	6,916	5,222	24%	6,916	-
Planning & Policy	1,881	2,427	546	7,160	-	7,160	5,279	26%	7,160	-
Drainage	50	75	26	225	-	225	175	22%	225	-
Community & Engagement	2,289	2,205 -	83	6,487	-	6,487	4,198	35%	6,487	-
Cycle Trail	427	298 -	129	893	-	893	466	48%	893	-
Total Direct Costs	42,608	44,763	2,155	131,669	-	131,669	89,061	32%	131,723	54

Capital Spend Analysis

as at 31-Oct-2024

LTP Group	YTD (\$000's)	Commitments	Full Year (\$000's)							
	YTD Actual		LTP Budget	Carry Forward Budget	Total Annual Budget	Actual vs Budget %	Total Annual Forecast	Actual vs Forecast %	Forecast vs Budget %	Forecast vs Budget Variance
District Facilities	4,474	2,686	9,718	7,317	17,035	26.3%	17,044	26.2%	100%	9
Wastewater	2,636	7,907	29,457	13,388	42,846	6.2%	43,728	6.0%	102%	883
Water Supply	1,296	1,114	20,393	3,298	23,691	5.5%	23,568	5.5%	99%	(123)
Stormwater	7,744	1,011	9,455	2,540	11,995	64.6%	11,995	64.6%	100%	0
Solid Waste	64	38	1,156	128	1,285	5.0%	1,310	4.9%	102%	25
Project Delivery Team Subtotal	16,213	12,757	70,179	26,673	96,852	16.7%	97,645	16.6%	101%	793
Roading & Footpaths	9,058	20,267	45,358	11,519	56,877	15.9%	87,608	10.3%	154%	30,731
IAM Total	25,271	33,024	115,538	38,191	153,729	16.4%	185,253	13.6%	121%	31,525
Environmental Management	77	9	160	0	160	48.3%	131	59.0%	82%	(29)
Governance & Strategic Administration	678	225	1,528	1,496	3,024	22.4%	3,024	22.4%	100%	0
Customer Services	611	686	7,254	1,173	8,427	7.2%	8,427	7.2%	100%	0
Strategic Planning	0	0	0	0	0	0.0%	0	0.0%	0%	0
Other Total	1,366	920	8,942	2,669	11,612	11.8%	11,582	11.8%	100%	(29)
Sub Total	26,637	33,944	124,480	40,861	165,340	16.1%	196,836	13.5%	119%	31,495
DIA Projects										
Water Supply	17	628	0	1,397	1,397	1.2%	1,397	1.2%	100%	0
Wastewater	0	0	0	0	0	0.0%	0	0.0%	0%	0
Stormwater	0	0	0	0	0	0.0%	0	0.0%	0%	0
Total DIA Projects	17	628	0	1,397	1,397	1.2%	1,397	1.2%	100%	0
E SEO Projects										
District Facilities	135	547	1,619	3,612	5,231	2.6%	5,171	2.6%	99%	(60)
Environmental Management	7	7	0	0	0	0.0%	13	50.0%	0%	13
Roading & Footpaths	18	7	0	0	0	0.0%	0	0.0%	0%	0
Total E SEO Projects	160	561	1,619	3,612	5,231	3.1%	5,184	3.1%	99%	(47)
Total	26,813	35,133	126,099	45,870	171,968	15.6%	203,417	13.2%	118%	31,449

Comments

The 'Total Annual Forecast' is what is expected to be spent by 30 June 2025.

The above completion % are based solely on the actual spend to 31-Oct-2024.

Capital spend Analysis by %

The picture below indicates the position if the commitments that are still to be completed are included in the calculations

as at 31-Oct-2024

LTP Group	Actual + commitments against total forecast budget
	YTD Actual (%)
District Facilities	42.0%
Wastewater	24.1%
Water Supply	10.2%
Stormwater	73.0%
Solid Waste	7.8%
Project Delivery Team Subtotal	29.7%
Roading & Footpaths	33.5%
IAM Total	31.5%
Environmental Management	65.8%
Governance & Strategic Administration	29.9%
Customer Services	15.4%
Strategic Planning	0.0%
Other Total	19.7%
Sub Total	30.8%
DIA Projects	
Water Supply	46.1%
Wastewater	0.0%
Stormwater	0.0%
Total DIA Projects	46.1%
ESEO Projects	
District Facilities	13.2%
Environmental Management	100.0%
Roading & Footpaths	0.0%
Total ESEO Projects	13.9%
Total	30.5%

6 TE WĀHANGA TŪMATAITI / PUBLIC EXCLUDED**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
6.1 - Confirmation of Previous Minutes Public Excluded	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	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
6.2 - Independent Review of Animal Management Practices and Procedures	s7(2)(f)(ii) - the withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of Council members, officers, employees, and persons from improper pressure or harassment	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
6.3 - FNDC Current Legal Action Potential Liability Claims	s7(2)(g) - the withholding of the information is necessary to maintain legal professional privilege	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
6.4 - Tenders Panel and Procurement Update	s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information s7(2)(i) - the withholding of the information is necessary to enable Council to carry on, without prejudice or disadvantage, 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

	(including commercial and industrial negotiations)	
6.5 - Risk Management Update	s7(2)(h) - the withholding of the information is necessary to enable Council to carry out, without prejudice or disadvantage, commercial activities	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

7 KARAKIA WHAKAMUTUNGA / CLOSING PRAYER

8 TE KAPINGA HUI / MEETING CLOSE