



**Far North  
District Council**  
*Te Kaunihera o Tai Tokerau Ki Te Raki*

Far North District Council

# **Council Financial Report**

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for the period ending **30-April-2021**



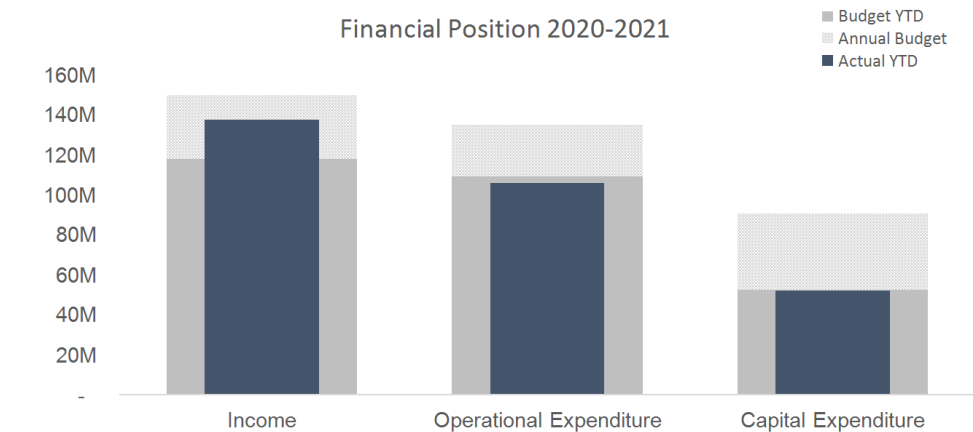
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## **Financial Overview**

Key financial metrics from the Statement of Financial Performance for the Far North District Council as at 30-April-2021.

Overall, we had an Operating Position Variance to Budget YTD movement of \$22.6M.



## Year to Date

Actual Position as at 30-April-2021

|                               | Actual YTD   | Budget YTD   | Variance to Budget YTD | % Variance Actual to Budget YTD |
|-------------------------------|--------------|--------------|------------------------|---------------------------------|
| Total Income                  | 137.4M       | 118.0M       | 19.4M                  | 16%                             |
| Operational Expenditure       | 105.9M       | 109.0M       | -3.2M                  | -3%                             |
| <b>Net Operating Position</b> | <b>31.6M</b> | <b>9.0M</b>  | <b>22.6M</b>           | <b>251%</b>                     |
| <b>Capital Expenditure</b>    | <b>51.9M</b> | <b>52.3M</b> | <b>-0.5M</b>           | <b>-1%</b>                      |

## Year End

Forecast Position as at 30-June-2021

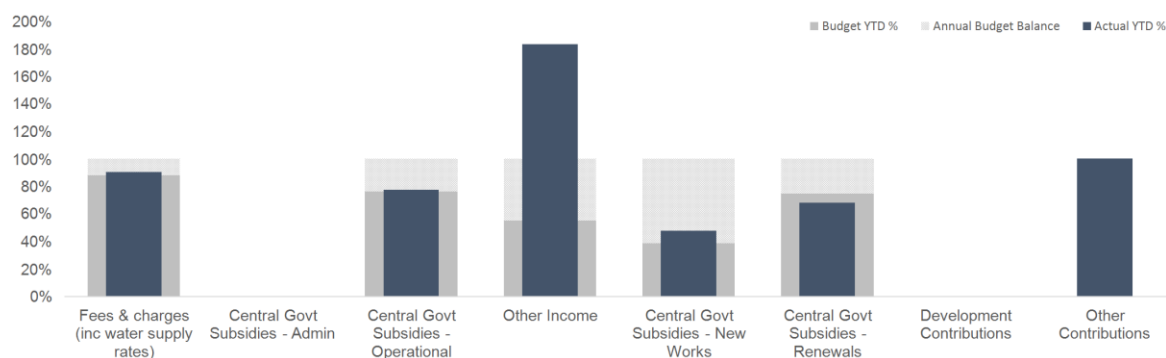
|                               | Annual Forecast | Annual Budget | Forecast Variance to Budget | % Variance Forecast to Budget YTD |
|-------------------------------|-----------------|---------------|-----------------------------|-----------------------------------|
| Total Income                  | 175.6M          | 149.9M        | 25.7M                       | 17%                               |
| Operational Expenditure       | 142.7M          | 135.0M        | 7.6M                        | 6%                                |
| <b>Net Operating Position</b> | <b>33.0M</b>    | <b>14.9M</b>  | <b>18.1M</b>                | <b>122%</b>                       |
| <b>Capital Expenditure</b>    | <b>102.5M</b>   | <b>90.6M</b>  | <b>11.9M</b>                | <b>13%</b>                        |

*\*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 |
|------------|------------|------------------------|--------------------------|---------------|-----------------|-----------------------------|-------------------------------|
| 61.9M      | 41.9M      | 20.0M                  | 48%                      | 58.3M         | 84.0M           | 25.7M                       | 31%                           |



## Highlights:

### Fees & Charges (inc water supply rates)

- Due to the increase in local tourists to the district, income received from the Hokianga Ferry has steadily increased.
- The Resource Consents Administration Team have made improvements to their processes and continue to be ahead of budget.

### Central Govt Subsidies – Operational

- Unbudgeted Tourism Infrastructure Funds (TIF) have been received for the Waipapa Toilet capacity upgrade for the soakage field and the Waitangi Jetty Toilet capacity upgrade which has now commenced.
- Unbudgeted Tourism Infrastructure Funds (TIF) have been received for the following projects, however, these are likely to carry over to the next financial year due to:
  - Boat ramp study – the final report is completed and at stage of submission to Ministry of Business, Innovation & Employment (MBIE).
  - Freedom camping study – infrastructure requirements are being priced and the final draft report is in progress to the Ministry of Business, Innovation & Employment (MBIE).
  - Stone Store Lighting project – a contractor has been appointed for the electrical work and yet to be scheduled to commence works. Also, construction design is underway and is likely to commence July 2021 due to contractor availability and Heritage New Zealand
  - Taipa tree protection – this has been completed to ensure the protection of the pohutukawa tree roots from damage at the Taipa Beach Reserve.
  - Paihia toilet enhancement project – drainage issues has now been resolved and shower now installed.

## **Other Income**

- Unbudgeted income received from an insurance claim for the damage to the Pakaraka stock effluent facility in September 2020.
- Unbudgeted funds received from the Ministry of Business, Innovation & Employment (MBIE) for flood hazard mapping work and Department of Internal Affairs (DIA) funds received for the Three Waters Services Reforms for planned projects works.
- Planned Provincial Growth Funds (PGF) have been received for the Lake Omapere de-mobilisation.
- Planned Provincial Growth Funds (PGF) have been received to support road seal projects at Ruapekapeka, Ngapipito and Peria Road.
- Ministry of Business, Innovation & Employment (MBIE) grant received under the maintaining the quality of great rides fund for the Twin Cost Cycletrail.
- Unbudgeted grant has been received for the July 2020 Flood program for the vegetation clearance and clean-up from the Ministry of Business, Innovation & Employment (MBIE).
- The dividend payment from Far North Holdings (FNHL) has been partly paid in March 2021.

## **Central Govt Subsidies – New Works**

- Stage 2 of the Panguru Road raising has commenced and is funded by Northland Regional Council (NRC) and Ministry of Business, Innovation & Employment (MBIE).
- The Infill Lighting project is behind schedule due to lengthy negotiations and approval of the tender phase; however, this will be completed by the end of June 2021.
- Subsidy for ongoing minor safety & improvements projects from last financial year for bridges at Otaua Rd which is near completion, West Coast Rd is slightly behind due to a power pole being relocated and associated works across the district now completed.
- Ongoing unbudgeted Tourism Infrastructure Funds (TIF) received from Ministry of Business, Innovation & Employment (MBIE) for the construction of public toilets at Opononi, Mitimiti, Waitangi boat ramp and Haruru Falls bush walk.
- Unbudgeted Tourism Infrastructure Funds (TIF) grant received for the Waitangi Jetty Toilet capacity upgrade and Cable Bay Carparks and Hundertwasser carpark lighting projects.
- Unbudgeted subsidy received from Waka Kotahi (NZTA) for the Te Hiku Community Board footpath project North Park Drive to Whangatane Drive, Kaitaia, Ahipara Foreshore Road to Tasman Heights, Foreshore Road Toilets to Panorama Lane, Matthews Avenue, Dominion road, SH1 Harbour View road to a private access, Donald Lane, Mill Bay Road.
- Unbudgeted subsidy received from Waka Kotahi (NZTA) for the Bay of Islands – Whangaroa Community Board footpath project for Pa Road, Kaipatiki Road to York Road, Te Taui Road to Matauri Bay School Link and the pedestrian bridge at Kaero.
- Unbudgeted subsidy received from Waka Kotahi (NZTA) for the Kaikohe-Hokianga community Board projects at Horeke Road to Cemetery Okaihau, Kohukohu Road Manning to Mariner, Taumatawiwi Street Opononi, Taheke Road to Orrs Road, Lake Road Okaihau.
- Unbudgeted subsidy received from Waka Kotahi (NZTA) for the shared path walking and cycling project along State Highway 1, Kawakawa.

### **Central Govt Subsidies – Renewals**

- Sealed road resurfacing and rehabilitation contractors are now back on track with all subsidies now claimed for the year.
- Rehabilitation works, on the last site for the North and South contracts completed in April, however the claim is expected to be paid in May before knowing the savings that could cover for the overspend in the sealed Road Surfacing area.
- Safety improvement for Pedestrian and Cycling (Traffic Calming) Improvements, roadside barriers/guardrails and associated improvements, audible tactile profile/structural road markings, bridge and resilience projects across the district has commenced and expect to be completed by the end of the financial year.
- Offset by, subsidy now received from Waka Kotahi (NZTA) for the August 2019 emergency works for which tenders has come under budget due to competitive pricing and additional funds received for the July 2020 storm events.
- Unsealed Road Metalling is ahead of schedule due to the suitable weather conditions before the summer season.

### **Other Contributions**

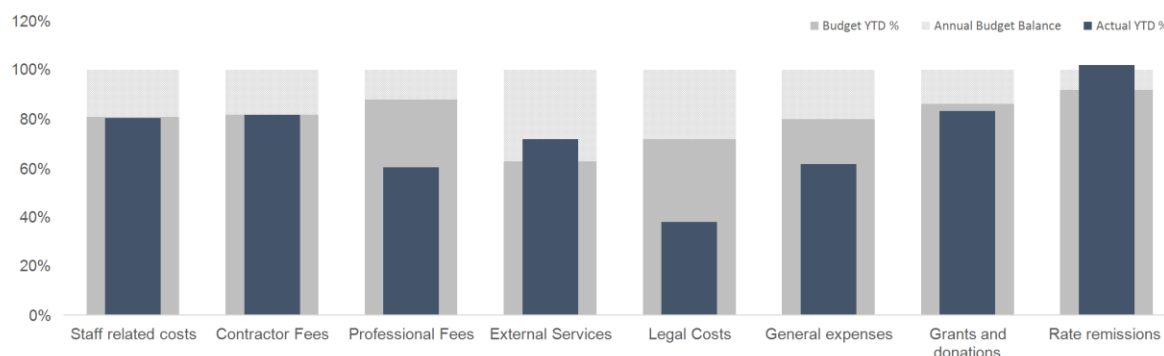
- Provincial Growth Funds (PGF) received for projects Kerikeri Domain, Waipapa Sports Hub and Te Hiku o te Ika Kaitaia Revitalisation.
- Ministry of Business, Innovation & Employment (MBIE) received for the Southern Animal Welfare Facility.
- Department of Internal Affairs (DIA) funding has been received for the 3 Waters Services Reform project.
- Ministry of Business, Innovation & Employment (MBIE) grant funds received for the Te Tai Tokerau Worker Redeployment scheme.
- Planned Provincial Growth Funds (PGF) capital grant received for road seal projects at Ruapekapeka. Ngapipito and Peria Road.
- Grant received from the Ministry of Business, Innovation & Enterprise relating to the July 2020 storm event for drainage works at Moerewa and District wide.



## 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 |
|------------|------------|------------------------|--------------------------|---------------|-----------------|-----------------------------|-------------------------------|
| 74.7M      | 78.7M      | -4.1M                  | -5%                      | 98.7M         | 106.3M          | 7.6M                        | 7%                            |



### Highlights:

#### Contractor Fees

- Sealed Pavement maintenance works in the southern area is behind budget due to contractor lack of resources. NTA has put the contractor on notice and are confident this will be sorted in due course and confident the program will be delivered by the end of the financial year. Works has started to pick up now with the resource issue slowly being addressed by the contractor and all geared up to fully spend the budget by end of June 2021.
- Programme Darwin works are progressing as planned and a staff member has been recruited on fixed term contract replacing the contractor that back filled this position earlier.
- Favourable variance recorded in Unsealed pavement maintenance, Routine drainage maintenance and Structures maintenance for the North and South areas with works being re-prioritised to Environmental maintenance and Traffic Services maintenance.
- There is a variance related to both a timing issue with budget phasing and increased Ventia Limited expenditure to date in the areas of labour, materials and sub-contractors relating to the July 2020 storm event for response and recovery, high volumes of reactive work driven by Requests for Service (RFS) and an aging fleet. Through careful budget management, these will be monitored in the remaining months.

### **Professional Fees**

- A number of consultants have not yet been engaged across the organisation.
- Wastewater plant risk assessments and asset conditional surveys spend has been planned prior to year end.
- Civil Defence Emergency Management (CDEM) shared services have not been invoiced to Council yet.

### **External Services**

- Lake Omapere drought response works, and emergency response works for Kaitaia water costs are offset by external funding.
- Planned Provincial Growth Fund (PGF) received to support road sealing capital projects at Ruapekapeka, Ngapipito and Peria Road.

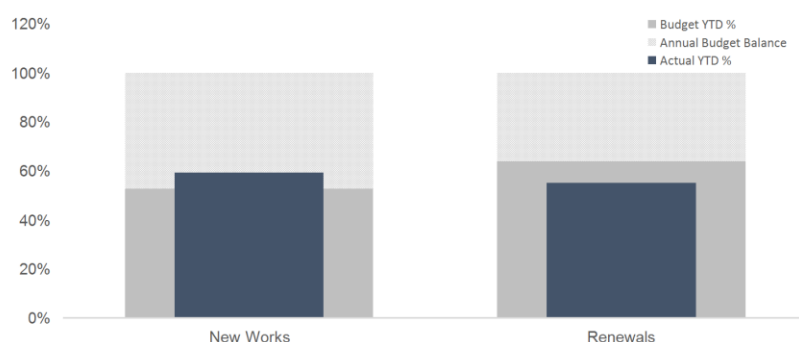
### **General Expenses**

- General expenses are behind budget across the whole of the organisation.

# 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 |
|------------|------------|------------------------|--------------------------|---------------|-----------------|-----------------------------|-------------------------------|
| 51.9M      | 52.3M      | -0.5M                  | -1%                      | 90.6M         | 102.5M          | 11.9M                       | 12%                           |



## Highlights:

### New Works

- Kerikeri Wastewater Treatment Plant is over budget. Construction is now complete with only health and safety operational issues to be attended to. This is still being reviewed.
- Council contribution for the Te Hiku Sports Hub swimming pool project has been paid as planned.
- Council purchased a Housing for the Elderly (HFTE) property at Hokianga Harbour Drive, Omapere as planned.
- The Paihia Treatment Plant Improvements project is under budget, there has been a regression due to chemical dosing requirements.
- District wide sludge management is under budget. Sludge work has been delayed due to lack of resourcing and COVID-19. Work is ongoing and commitments have been raised.
- Panguru Rd raising project stage 2 has now commenced and is funded by Northland Regional Council (NRC) and the Ministry of Business, Innovation & Enterprise (MBIE), offset by the Infill Lighting project which is behind programme due to lengthy negotiations and approval of the tender phase, however, works has now commenced and is expected to be completed by end of the financial year.
- Pungaere Road project has experienced some delays in the investigation and design as a result of negotiations with a resident over drainage issues, a managed cattle underpass is to be installed before road construction commences, however, works onsite has progressed well with the completion of the full pavement overlay. Sealing has started and will be completed in April subject to weather conditions.
- Ongoing subsidy received from Waka Kotahi (NZTA) for a number of footpath projects in each ward.
- A contribution to the Kerikeri Mill Lane Fireflow Upgrades project has not been invoiced to Council yet.

- Kaitaia New Source (Sweetwater) is behind budget for a number of reasons but funds are fully committed. Due to the delay in the contract being awarded due to Easements not being secured.
- The Monument Hill project has been delayed by a month due to a crack in the casing and repairs are required. Stage II testing for the sustainable yield and consenting was to be completed in March, this will determine the outcome of Stage III of the reticulation and electrical design.
- Unbudgeted purchase of the Kaitaia Warehouse property in support of the Te Hiku revitalisation project.
- Ongoing unbudgeted Tourism Infrastructure Funds (TIF) received from Ministry of Business, Innovation & Employment (MBIE) for the construction of public toilets at Opononi, Mitimiti, Waitangi boat ramp and Haruru Falls bush walk.
  - Mitimiti has been completed.
  - Other projects were delayed. Construction commenced in November 2020 at the Opononi I-Site public toilets.
  - Consent for the Waitangi boat ramp public toilets has been approved and the tender process has commenced.
  - Tender has been awarded for the Haruru Falls public toilets and the prefabricated toilet is in curing phase after changing the scope and design to include more natural light as the cost of getting the power to the site was too excessive.
- The Centennial/Jaycee Park project works for construction of the basketball court and footpath completed in February 2021. Planting works has not commenced as expected in April however the contract has been awarded. Amenity lighting works has been awarded, stage II of this project work to commence in May/June.

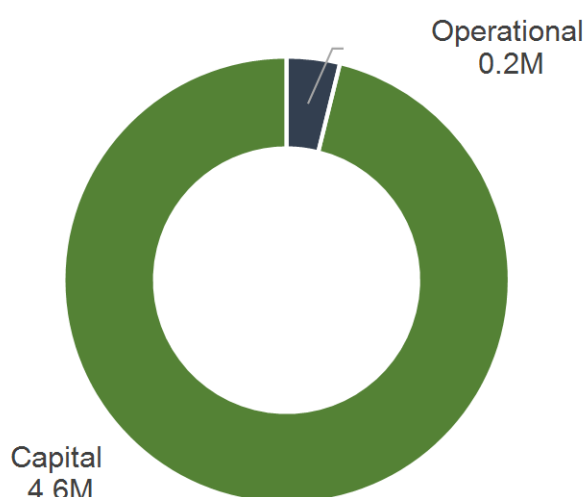
## Renewals

- Sealed road resurfacing and rehabilitation contractors are now back on track with all subsidies now claimed for the year.
- Rehabilitation works on the last site for the North and South contracts completed in April, however the claim is expected to be paid in May before knowing the savings that could cover for the overspend in the sealed Road Surfacing area.
- Safety improvement for Pedestrian and Cycling (Traffic Calming) Improvements, roadside barriers/guardrails and associated improvements, audible tactile profile/structural road markings, bridge and resilience projects across the district has commenced and expect to be completed by the end of the financial year.
- Offset by, subsidy now received from Waka Kotahi (NZTA) for the August 2019 emergency works for which tenders has come under budget due to competitive pricing and additional funds received for the July 2020 storm events.
- Unsealed Road Metalling is ahead of schedule due to the suitable weather conditions before the summer season.
- Moerewa parks & reserves lighting works at Simpson Park has commenced in April, however, this is behind due to delays with getting approval to award the contract.
- Draught protection and healthier homes initiative work commenced in April for Housing for the Elderly (HFTE) across the district.

## 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

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

| Unbudgeted Operational                |                                   | Amount         |
|---------------------------------------|-----------------------------------|----------------|
| Water - 3 Waters Reform               | CAPEX New Works Contract          | 1,184,000      |
| Water - 3 Waters Reform               | CAPEX New Works Contract          | 500,000        |
| Facilities operations - not buildings | Professional Fees                 | 150,000        |
| Water - 3 Waters Reform               | CAPEX New Works Contract          | 150,000        |
| Water - 3 Waters Reform               | CAPEX New Works Contract Services | 100,000        |
| Water - 3 Waters Reform               | CAPEX New Works Contract Services | 100,000        |
| Water - 3 Waters Reform               | CAPEX New Works Contract Services | 70,000         |
| Maritime Facilities                   | External Services                 | 30,000         |
| Public Toilets                        | Repairs & Maintenance Buildings   | 6,400          |
| Water Schemes                         | CAPEX New Works Contract Services | -70,000        |
| Water Schemes                         | CAPEX New Works Contract Services | -100,000       |
| Water Schemes                         | CAPEX New Works Contract Services | -100,000       |
| Water Schemes                         | CAPEX New Works Contract Services | -150,000       |
| Water Schemes                         | CAPEX New Works Contract Services | -500,000       |
| Water Schemes                         | CAPEX New Works Contract Services | -1,184,000     |
|                                       |                                   | <b>186,400</b> |

| Unbudgeted Capital Works                                 |   | Amount    |
|--|---|-----------|
| Te Hiku o te Ika - PGF                                   | CAPEX New Works Contract                            | 7,000,000 |
| Kerikeri Domain - PGF                                    | CAPEX New Works Contract                            | 3,000,000 |
| Waipapa Sports Hub - PGF                                 | CAPEX New Works Contract                            | 2,000,000 |
| Hokianga Harbour Coastal Repairs                         | CAPEX New Works Contract                            | 1,815,000 |
| Kaitaia New Source (Sweetwater) - 3 Waters Reform        | 3 Waters Reform - CAPEX New Works Contract Services | 1,754,000 |
| Strategic Property Improvements                          | CAPEX New Works Contract                            | 1,200,452 |
| Monument Hill Drought Impact - 3 Waters Reform           | 3 Waters Reform - CAPEX New Works Contract Services | 1,184,000 |
| Dog Pound Southern                                       | CAPEX New Works Contract                            | 1,000,000 |
| Hokianga Harbour Drive, Omapere HFTE                     | CAPEX New Works Contract                            | 630,000   |
| Lake Omapere (PGF)                                       | External Services                                   | 500,000   |
| Kerikeri WTP New Clarifiers - 3 Waters Reform            | 3 Waters Reform - CAPEX New Works Contract Services | 500,000   |
| Water main renewals - 3 Waters Reform                    | 3 Waters Reform - CAPEX New Works Contract Services | 330,000   |
| Windsor Landing Carpark and Access Road                  | CAPEX New Works Contract                            | 291,195   |
| Network model updates - Stormwater - 3 Waters Reform     | 3 Waters Reform - Professional Fees                 | 250,000   |
| Network model updates - Wastewater - 3 Waters Reform     | 3 Waters Reform - Professional Fees                 | 250,000   |
| Network model updates - Water - 3 Waters                 | 3 Waters Reform - Professional Fees                 | 250,000   |
| Omapere Freese Park                                      | Professional Fees                                   | 200,000   |
| Enhanced water leak repairs - 3 Waters                   | 3 Waters Reform - Professional Fees                 | 200,000   |
| Ex res chlorine measurements - 3 Waters Reform           | 3 Waters Reform - CAPEX New Works Contract Services | 200,000   |
| Hazard Mapping   | External Services                                   | 178,000   |
| Awanui River Intake Permanent Weir - 3 Waters Reform     | 3 Waters Reform - CAPEX New Works Contract Services | 150,000   |
| Kotui Library Licence/Subscription System                | Software Licence Fees                               | 137,863   |
| WWTP Wetland remedial works - 3 Waters                   | 3 Waters Reform - Professional Fees                 | 130,000   |
| Water Safety Plan updates - 3 Waters                     | 3 Waters Reform - Professional Fees                 | 130,000   |
| Houhora WWTP   | CAPEX New Works Contract                            | 112,000   |
| Rangitane Maritime Boat Ramp                             | CAPEX Renewal Works Contract                        | 111,925   |
| Structural works Kawakawa WTP                            | CAPEX New Works Contract                            | 109,051   |
| Paihia WTP Self-Cleaning Screen - 3 Waters Reform        | 3 Waters Reform - CAPEX New Works Contract Services | 100,000   |
| District Wide Leak Detection Equipment - 3 Waters Reform | 3 Waters Reform - CAPEX New Works Contract Services | 100,000   |
| Okaihau Bore Refurbishment - 3 Waters Reform             | 3 Waters Reform - CAPEX New Works Contract Services | 100,000   |
| Hundertwasser toilet upgrade                             | CAPEX Renewal Works Contract                        | 82,000    |
| Kawakawa Water Take Consent - 3 Waters Reform            | 3 Waters Reform - CAPEX New Works Contract Services | 70,000    |
| MBIE Flood Program - Kaeo Service Centre                 | External Services                                   | 50,000    |
| MBIE Flood Program - Kaeo Car Park                       | External Services                                   | 50,000    |

|  |                                       |        |
|--|---------------------------------------|--------|
| MBIE Flood Program - Kaka Street Ramp                    | External Services                     | 50,000 |
| MBIE Flood Program - Kaitaia Cemetery                    | External Services                     | 50,000 |
| MBIE Flood Program - Omapere and Opononi Foreshore       | External Services                     | 50,000 |
| Kaikohe WTP Chemical Bund                                | CAPEX New Works Contract Services     | 50,000 |
| Water Safety Lead - 3 Waters Reform                      | 3 Waters Reform - OPEX Salaries       | 50,000 |
| East Coast PS Bush Point Rd                              | CAPEX New Works Contract Services     | 49,942 |
| Kawakawa WTP Roof Replacement                            | CAPEX New Works Contract Services     | 47,366 |
| Rawene Housing for the Elderly                           | CAPEX Renewal Works Contract          | 41,743 |
| MBIE Flood Program - Pah Road Kerikeri                   | External Services                     | 40,000 |
| Kaikohe Streetscape Project                              | CAPEX New Works Contract Services     | 40,000 |
| East Coast PS Leslie Rd                                  | CAPEX New Works Contract Services     | 38,000 |
| Kerikeri Wastewater Infrastructure                       | CAPEX New Works Contract Services     | 31,836 |
| MBIE Flood Program - Kawakawa Bowling                    | External Services                     | 30,000 |
| MBIE Flood Program - Wharau Road Kerikeri                | External Services                     | 30,000 |
| MBIE Flood Program - Puckey Ave HFTE                     | External Services                     | 30,000 |
| MBIE Flood Program - Moerewa Illegal Dumping Clean-up    | External Services                     | 30,000 |
| MBIE Flood Program - Ahipara Foreshore                   | External Services                     | 25,000 |
| Regional Allocation - Wastewater - 3 Waters              | 3 Waters Reform - Professional Fees   | 24,000 |
| Kawakawa Housing for the Elderly Vacancy Driven Renewals | CAPEX Renewal Works Contract Services | 23,758 |
| Regional Allocation - Stormwater - 3 Waters              | 3 Waters Reform - Professional Fees   | 23,000 |
| Regional Allocation - Water - 3 Waters Reform            | 3 Waters Reform - Professional Fees   | 23,000 |
| 60 Peninsula Parade Hihi Sewer Connection                | CAPEX New Works Contract Services     | 22,387 |
| MBIE Flood Program - Opuia-Paihia Walkways               | External Services                     | 20,000 |
| MBIE Flood Program - Jacks Bay Walking                   | External Services                     | 20,000 |
| MBIE Flood Program - Paihia Beach                        | External Services                     | 20,000 |
| MBIE Flood Program - Hihi Beach                          | External Services                     | 20,000 |
| Network Model review lead - Stormwater- 3 Waters Reform  | 3 Waters Reform - Professional Fees   | 17,000 |
| Network Model review lead - Wastewater - 3 Waters Reform | 3 Waters Reform - Professional Fees   | 16,500 |
| Network Model review lead - Water - 3 Waters             | 3 Waters Reform - Professional Fees   | 16,500 |
| MBIE Flood Program - Te Wahapu                           | External Services                     | 15,000 |
| MBIE Flood Program - Paihia Seaview Lookout              | External Services                     | 15,000 |
| Opononi/Omapere WTP pH Treatment                         | CAPEX New Works Contract Services     | 15,000 |
| Kerikeri Wastewater Infrastructure                       | Equipment Purchases (uncapitalisable) | 13,827 |
| Mitimiti Toilet (TIF)                                    | CAPEX New Works Contract Services     | 13,000 |
| Proof of concept - new ways of working                   | External Services                     | 12,788 |
| Te Hononga CCTV - Hundertwasser                          | CAPEX New Works Contract Services     | 12,000 |
| Operational Data Management Software - 3 Waters Reform   | 3 Waters Reform - Professional Fees   | 10,000 |
| Operational Data Management Software - 3 Waters Reform   | 3 Waters Reform - Professional Fees   | 10,000 |
| Operational Data Management Software - 3 Waters Reform   | 3 Waters Reform - Professional Fees   | 10,000 |

|  |                              |         |
|--|------------------------------|---------|
| Rawene Hall  | CAPEX Renewal Works Contract | 4,110   |
| MBIE Flood Program - Ahipara Refuse                          | External Services            | 2,500   |
| MBIE Flood Program - Moerewa Community Recycling Centre      | External Services            | 1,435   |
| MBIE Flood Program - Pawarenga Community Recycling Centre    | External Services            | 1,000   |
| MBIE Flood Program - Totara North Community Recycling Centre | External Services            | 800     |
| MBIE Flood Program - Totara North Community Recycling Centre | Grants Operational           | -800    |
| MBIE Flood Program - Pawarenga Community Recycling Centre    | Grants Operational           | -1,000  |
| MBIE Flood Program - Moerewa Community Recycling Centre      | Grants Operational           | -1,435  |
| MBIE Flood Program - Ahipara Refuse                          | Grants Operational           | -2,500  |
| Operational Data Management Software - 3 Waters Reform       | Grants Operational           | -10,000 |
| Operational Data Management Software - 3 Waters Reform       | Grants Operational           | -10,000 |
| Operational Data Management Software - 3 Waters Reform       | Grants Operational           | -10,000 |
| MBIE Flood Program - Te Wahapu                               | Grants Operational           | -15,000 |
| MBIE Flood Program - Paihia Seaview Lookout                  | Grants Operational           | -15,000 |
| Network Model review lead - Wastewater - 3 Waters Reform     | Grants Operational           | -16,500 |
| Network Model review lead - Water - 3 Waters                 | Grants Operational           | -16,500 |
| Network Model review lead - Stormwater- 3 Waters Reform      | Grants Operational           | -17,000 |
| MBIE Flood Program - Opuia-Paihia Walkways                   | Grants Operational           | -20,000 |
| MBIE Flood Program - Jacks Bay Walking                       | Grants Operational           | -20,000 |
| MBIE Flood Program - Paihia Beach                            | Grants Operational           | -20,000 |
| MBIE Flood Program - Hihi Beach                              | Grants Operational           | -20,000 |
| Regional Allocation - Stormwater - 3 Waters                  | Grants Operational           | -23,000 |
| Regional Allocation - Water - 3 Waters Reform                | Grants Operational           | -23,000 |
| Regional Allocation - Wastewater - 3 Waters                  | Grants Operational           | -24,000 |
| MBIE Flood Program - Ahipara Foreshore                       | Grants Operational           | -25,000 |
| MBIE Flood Program - Kawakawa Bowling                        | Grants Operational           | -30,000 |
| MBIE Flood Program - Wharau Road Kerikeri                    | Grants Operational           | -30,000 |
| MBIE Flood Program - Puckey Ave HFTE                         | Grants Operational           | -30,000 |
| MBIE Flood Program - Moerewa Illegal Dumping Cleanup         | Grants Operational           | -30,000 |
| MBIE Flood Program - Pah Road Kerikeri                       | Grants Operational           | -40,000 |
| MBIE Flood Program - Kaeo Service Centre                     | Grants Operational           | -50,000 |
| MBIE Flood Program - Kaeo Car Park                           | Grants Operational           | -50,000 |
| MBIE Flood Program - Kaka Street Ramp                        | Grants Operational           | -50,000 |
| MBIE Flood Program - Kaitaia Cemetery                        | Grants Operational           | -50,000 |
| MBIE Flood Program - Omapere and Opononi Foreshore           | Grants Operational           | -50,000 |
| Water Safety Lead - 3 Waters Reform                          | Grants Operational           | -50,000 |



|  |                    |                  |
|--|--------------------|------------------|
| Kawakawa Water Take Consent - 3 Waters                   | Grants Capital     | -70,000          |
| Paihia WTP Self-Cleaning Screen - 3 Waters               | Grants Capital     | -100,000         |
| District Wide Leak Detection Equipment - 3 Waters Reform | Grants Capital     | -100,000         |
| Okaihau Bore Refurbishment - 3 Waters                    | Grants Capital     | -100,000         |
| WWTP Wetland remedial works - 3 Waters                   | Grants Operational | -130,000         |
| Water Safety Plan updates - 3 Waters Reform              | Grants Operational | -130,000         |
| Awanui River Intake Permanent Weir - 3                   | Grants Capital     | -150,000         |
| Hazard Mapping   | Grants Operational | -178,000         |
| Enhanced water leak repairs - 3 Waters                   | Grants Operational | -200,000         |
| Ex res chlorine measurements - 3 Waters                  | Grants Capital     | -200,000         |
| Network model updates - Stormwater - 3                   | Grants Operational | -250,000         |
| Network model updates - Wastewater - 3 Waters Reform     | Grants Operational | -250,000         |
| Network model updates - Water - 3 Waters                 | Grants Operational | -250,000         |
| Water main renewals - 3 Waters Reform                    | Grants Capital     | -330,000         |
| Lake Omapere (PGF)                                       | Grants Operational | -500,000         |
| Kerikeri WTP New Clarifiers - 3 Waters Reform            | Grants Capital     | -500,000         |
| Dog Pound Southern                                       | Grants Capital     | -1,000,000       |
| Monument Hill Drought Impact - 3 Waters                  | Grants Capital     | -1,184,000       |
| Kaitaia New Source (Sweetwater) - 3 Waters               | Grants Capital     | -1,754,000       |
| Hokianga Harbour Coastal Repairs                         | Subsidy New Works  | -1,815,000       |
| Waipapa Sports Hub - PGF                                 | Grants Capital     | -2,000,000       |
| Kerikeri Domain - PGF                                    | Grants Capital     | -3,000,000       |
| Te Hiku o te Ika - PGF                                   | Grants Capital     | -7,000,000       |
|  |                    | <b>3,290,243</b> |

| Unbudgeted Roothing                                   |                                 | Amount    |
|---|---------------------------------|-----------|
| Ngapipito Road - PGF                                  | CAPEX New Works Contract        | 6,850,000 |
| Peria Road - PGF                                      | CAPEX New Works Contract        | 6,446,000 |
| Ruaapekapeka Road - PGF                               | CAPEX New Works Contract        | 6,133,000 |
| District Wide Storm Response & Mitigation -           | CAPEX Renewal Works Contract    | 699,529   |
| Kerikeri Ring Road Development                        | CAPEX New Works Contract        | 645,121   |
| Kawakawa Safety and Streetscape Improvement Project   | External Services               | 474,375   |
| Peria Road - PGF                                      | CAPEX New Works Professional    | 400,000   |
| District Wide Storm Response & Mitigation -           | External Services               | 250,000   |
| Peria Road - PGF                                      | External Services               | 204,000   |
| Ruaapekapeka Road - PGF                               | CAPEX New Works Professional    | 200,000   |
| Ngapipito Road - PGF                                  | CAPEX New Works Professional    | 140,000   |
| Moerewa Safe Streets - Innovating Streets             | External Services               | 126,500   |
| Ruaapekapeka Road - PGF                               | External Services               | 117,000   |
| Tai Tokerau Kaikohe Safe Streets - Innovating Streets | External Services               | 111,550   |
| Ngapipito Road - PGF                                  | External Services               | 60,000    |
| Ruaapekapeka Road - PGF                               | Professional Fees PSU New Works | 50,000    |

|   |                                 |            |
|---|---------------------------------|------------|
| Ngapipito Road - PGF                        | Professional Fees PSU New Works | 50,000     |
| Peria Road - PGF                            | Professional Fees PSU New Works | 50,000     |
| Moerewa Drainage Works - MBIE               | CAPEX Renewal Works Contract    | 29,187     |
| Moerewa Drainage Works - MBIE               | External Services               | 20,914     |
| Moerewa Drainage Works - MBIE               | Grants Operational              | -20,914    |
| Moerewa Drainage Works - MBIE               | Grants Capital                  | -29,187    |
| Ngapipito Road - PGF                        | Grants Operational              | -60,000    |
| Ruapekapeka Road - PGF                      | Grants Operational              | -117,000   |
| Peria Road - PGF                            | Grants Operational              | -204,000   |
| District Wide Storm Response & Mitigation - | Grants Operational              | -250,000   |
| District Wide Storm Response & Mitigation - | Grants Capital                  | -699,529   |
| Ruapekapeka Road - PGF                      | Grants Capital                  | -6,383,000 |
| Peria Road - PGF                            | Grants Capital                  | -6,896,000 |
| Ngapipito Road - PGF                        | Grants Capital                  | -7,040,000 |

**1,357,546**

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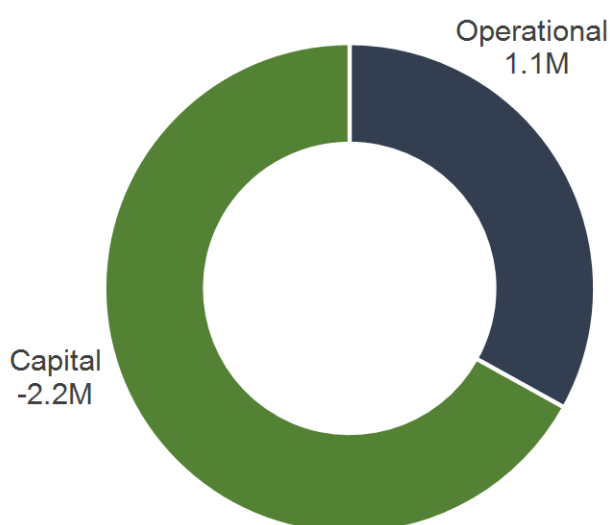
**4,834,189**

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## 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).

The figures that follow exclude the \$5M Roothing budget adjustment moved out to future years to reflect the lower of FNDC or NZTA budget.



## Budget Movements

| General Ledger                               | Comment  | Amount           |
|--|--|------------------|
| Infrastructure & Asset Management Operations | TIF funding applications wrongly classified as Capex in EB | 1,100,000        |
| Pou Herenga Tai Cycle Trail NZ Heritage      | Cycletrail MBIE grant July 2020 storm event                | 241,000          |
| Community Board Operations                   | Opex budget savings 2020-2021 Corporate                    | -349             |
| Internal Control & Risk Management           | Opex budget savings 2020-2021 Corporate                    | -2,000           |
| Community Board Operations                   | Opex budget savings 2020-2021 Corporate                    | -5,000           |
| Community Board Operations                   | Opex budget savings 2020-2021 Corporate                    | -5,000           |
| Council Advisory Services                    | Opex budget savings 2020-2021 Corporate                    | -5,220           |
| Internal Control & Risk Management           | Opex budget savings 2020-2021 Corporate                    | -12,000          |
| Pou Herenga Tai Cycle Trail NZ Heritage      | Cycletrail MBIE grant July 2020 storm event                | -241,000         |
|  |  | <b>1,070,431</b> |

| Project Ledger                                 | Comment   | Amount  |
|--|---|---------|
| Kaikohe Footpath Signal Stn Rd, Omapere - MBIE | New footpath redeployment package MBIE shovel ready funds 2020-21 | 300,700 |

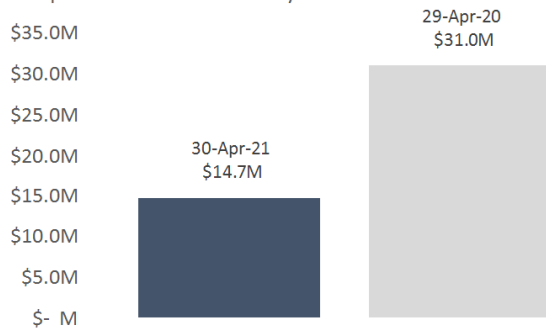
|  |   |         |
|--|---|---------|
| Footpaths Northern Ward                              | Reforecast NZTA Subsidy to gross up for CB New Footpath projects                | 205,573 |
| Hokianga Harbour Coastal Repairs                     | Hokianga Harbour Coastal Repairs Correction of budget & forecast                | 200,000 |
| Tree Management Eastern Ward                         | Te Tai Tokerau Worker Redeployment Package for Vegetation Clearance & Clean Ups | 150,000 |
| Length of Blacks Road - MBIE                         | New footpath redeployment package MBIE shovel ready funds 2020-21               | 110,000 |
| Footpaths Eastern Ward                               | Reforecast NZTA Subsidy to gross up for CB New Footpath projects                | 105,073 |
| Footpaths Western Ward                               | Reforecast NZTA Subsidy to gross up for CB New Footpath projects                | 105,073 |
| RFID Installation                                    | RFID Budget Brought Forward   | 90,000  |
| Donald Ln to WINZ on N Park Drive - MBIE             | New footpath redeployment package MBIE shovel ready funds 2020-21               | 80,000  |
| IT Online Services Stage 3                           | Pathway Online Services funds from future year 2021-22 required                 | 70,330  |
| Foreshore Road, Taipa Footpath - MBIE                | New footpath redeployment package MBIE shovel ready funds 2020-21               | 70,000  |
| Ward Wide Town Beautification / Improvements Western | Ward Wide Town Western Beautification / Improvements                            | 52,275  |
| Point Road, Taipa - MBIE                             | New footpath redeployment package MBIE shovel ready funds 2020-21               | 40,000  |
| Jaycee Park/Centennial Park                          | Jaycee Park/Centennial Park Planting budget forecast from CB grant              | 38,719  |
| Disability Access Halls Western                      | Budget Movement Disability Access Hall Western - LOS                            | 28,320  |
| Tree Management Northern Ward                        | Te Tai Tokerau Worker Redeployment Package for Vegetation Clearance & Clean Ups | 25,000  |
| Tree Management Western Ward                         | Te Tai Tokerau Worker Redeployment Package for Vegetation Clearance & Clean Ups | 25,000  |
| Mamaru Road Footpath - MBIE                          | New footpath redeployment package MBIE shovel ready funds 2020-21               | 20,000  |
| Rawene Housing for the Elderly                       | Rawene HFTE Unit3 building structural & plumbing fixtures renewal               | 15,753  |
| Rawene Hall  | Budget Movement Rawene Hall Deck Repairs -                                      | 8,250   |
| Punguru Transfer Station                             | Punguru Transfer Station Sealing - Renewals                                     | 4,698   |
| Russell Chapel Street Carpark                        | Russell Chapel Street Carpark Remove budget now project                         | -2,245  |
| Parks & Reserves Western                             | P&R Western Assets moving out of future   | -3,251  |
| Water Saving Devices for Russell public              | Budget not required this FY Move to 2024-25                                     | -5,000  |
| Whangaroa Hall Renewals                              | Whangaroa Hall Renewals Savings - advised by PNewman                            | -10,487 |
| Kaitia Stormwater Minor Works                        | Capex Reforecast 3-Waters   | -15,683 |
| Mamaru Road Footpath - MBIE                          | New footpath redeployment package MBIE shovel ready funds 2020-21               | -20,000 |
| Tree Management Northern Ward                        | Te Tai Tokerau Worker Redeployment Package for Vegetation Clearance & Clean Ups | -25,000 |
| Tree Management Western Ward                         | Te Tai Tokerau Worker Redeployment Package for Vegetation Clearance & Clean Ups | -25,000 |
| Mains replacement Kaitia                             | Capex Reforecast 3-Waters   | -31,861 |

|  |   |                          |
|--|---|--------------------------|
| Parks & Reserves Western                       | P&R Western Assets moving out of future   | -32,511                  |
| Point Road, Taipa - MBIE                       | New footpath redeployment package MBIE shovel ready funds 2020-21               | -40,000                  |
| Water Saving Devices for Russell public        | Budget not required this FY Move to 2024-25                                     | -50,000                  |
| Foreshore Road, Taipa Footpath - MBIE          | New footpath redeployment package MBIE shovel ready funds 2020-21               | -70,000                  |
| Donald Ln to WINZ on N Park Drive - MBIE       | New footpath redeployment package MBIE shovel ready funds 2020-21               | -80,000                  |
| Length of Blacks Road - MBIE                   | New footpath redeployment package MBIE shovel ready funds 2020-21               | -110,000                 |
| Vehicle tracking (GPS)                         | Project Savings A Wiseman   | -120,519                 |
| Russell Chapel Street Carpark                  | Russell Chapel Street Carpark Remove budget now project                         | -122,451                 |
| Tree Management Eastern Ward                   | Te Tai Tokerau Worker Redeployment Package for Vegetation Clearance & Clean Ups | -150,000                 |
| Kaitaia Stormwater Minor Works                 | Capex Reforecast 3-Waters   | -156,826                 |
| Footpaths Eastern Ward                         | Reforecast NZTA Subsidy to gross up for CB New Footpath projects                | -175,473                 |
| Footpaths Western Ward                         | Reforecast NZTA Subsidy to gross up for CB New Footpath projects                | -175,473                 |
| Maritime - Improvement to Structures           | Hokianga Harbour Coastal Repairs Correction of budget & forecast                | -200,000                 |
| Kaikohe HQ Building (Roof) Renewals            | Kaikohe HQ Building (Roof) Renewals Savings requested as per Feb Capex Rpt      | -250,000                 |
| Kerikeri Rugby Pavilion                        | Kerikeri Rugby Pavilion Savings - advised by                                    | -296,230                 |
| Kaikohe Footpath Signal Stn Rd, Omapere - MBIE | New footpath redeployment package MBIE shovel ready funds 2020-21               | -300,700                 |
| Footpaths Northern Ward                        | Reforecast NZTA Subsidy to gross up for CB New Footpath projects                | -343,308                 |
| TIF Funding Application                        | TIF funding applications wrongly classified as Capex in EB                      | -1,100,000               |
|  |   | <b>-2,167,250</b>        |
|  |   | <b><u>-1,096,819</u></b> |

# Treasury Report

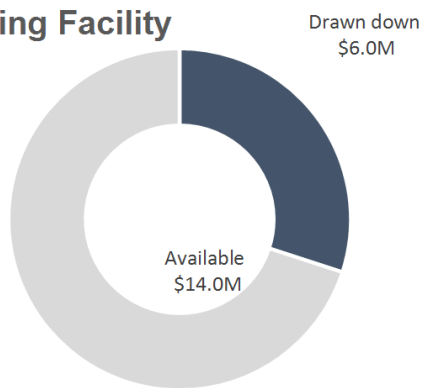
## Cash Position

Compared to same time last year



|                   | 30-Apr-21       | 29-Apr-20       |
|-------------------|-----------------|-----------------|
| ASB General Fund  | \$ 9.6M         | \$ 8.9M         |
| ASB Special Funds | \$ 5.1M         | \$ 2.1M         |
| Investments       | \$ - M          | \$ 20.0M        |
| <b>Total Cash</b> | <b>\$ 14.7M</b> | <b>\$ 31.0M</b> |

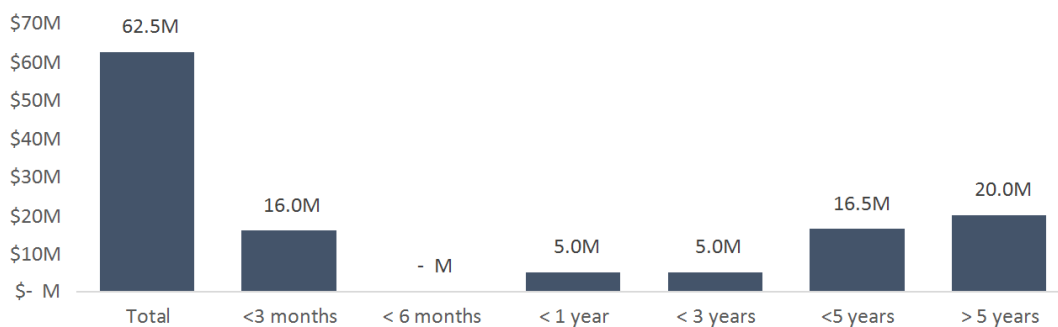
## Banking Facility



|                         |                 |
|-------------------------|-----------------|
| <b>Banking Facility</b> | <b>\$ 20.0M</b> |
| Drawn down              | \$ 6.0M         |
| Available               | \$ 14.0M        |

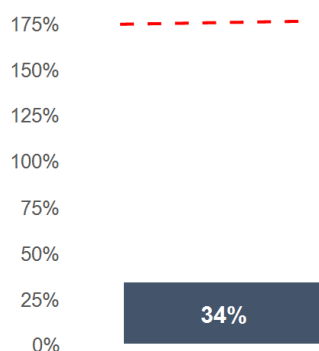
## Public Debt

### Loans by Maturity Date



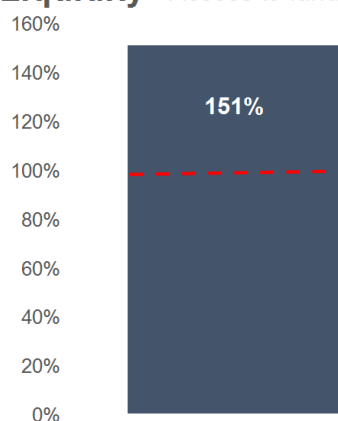
# Treasury Compliance

**Net Debt** as a % of Revenue must be less than 175%



|                             |           |
|-----------------------------|-----------|
| Net Debt                    | \$ 47.8M  |
| Budgeted Total income       | \$ 141.7M |
| Debt Ceiling                | \$ 247.9M |
| Net debt as % total revenue | 34%       |
| Policy Maximum              | 141%      |

**Liquidity** - Access to funds must be greater than 110%



|   |                 |
|---|-----------------|
| External Debt                             | \$ 62.5M        |
| ASB Banking Facility                      | \$ 20.0M        |
| ASB Banking Facility used                 | -\$ 6.0M        |
| <b>Total Committed Public Debt</b>        | <b>\$ 76.5M</b> |
| Liquid Investments Cash at Bank           | \$ 14.7M        |
| Liquid Investments ASB Overdraft Facility | \$ 3.0M         |
|   | <b>\$ 94.2M</b> |
| Access to Funds                           | 151%            |
| Policy Minimum                            | 110%            |

*Note: Total revenue is based on 2020/21 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 Apr 2021 (Pd10)

|   | 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 |
| <b>Operational Income</b>                 |                        |                  |               |                     |                        |                     |                           |                    |                       |                             |
| Rates - general (excl water supply rates) | 74,706                 | 74,604 -         | 101           | 89,525              | -                      | 89,525              | 14,820                    | 83%                | 89,525                | -                           |
| Rates - penalties                         | 868                    | 1,555            | 686           | 2,073               | -                      | 2,073               | 1,205                     | 42%                | 2,073                 | -                           |
| Fees & charges (inc water supply rates)   | 15,414                 | 14,998 -         | 416           | 17,059              | -                      | 17,059              | 1,645                     | 90%                | 17,132                | 73                          |
| Central Govt Subsidies - Admin            | -                      | -                | -             | -                   | -                      | -                   | -                         | 0%                 | -                     | -                           |
| Central Govt Subsidies - Operational      | 8,369                  | 8,271 -          | 98            | 10,276              | 550                    | 10,825              | 2,456                     | 77%                | 11,501                | 676                         |
| Other Income                              | 6,753                  | 2,027 -          | 4,727         | 3,686               | -                      | 3,686 -             | 3,067                     | 183%               | 7,780                 | 4,093                       |
| <b>Capital Income</b>                     |                        |                  |               |                     |                        |                     |                           |                    |                       |                             |
| Central Govt Subsidies - New Works        | 4,465                  | 3,618 -          | 847           | 6,124               | 3,230                  | 9,354               | 4,889                     | 48%                | 11,115                | 1,761                       |
| Central Govt Subsidies - Renewals         | 11,839                 | 12,970           | 1,131         | 15,051              | 2,327                  | 17,378              | 5,540                     | 68%                | 15,486                | 1,892                       |
| Development Contributions                 | -                      | -                | -             | -                   | -                      | -                   | -                         | 0%                 | -                     | -                           |
| Other Contributions                       | 15,014                 | - -              | 15,014        | -                   | -                      | - -                 | 15,014                    | 100%               | 21,018                | 21,018                      |
| <b>Total Operating Income</b>             | <b>137,429</b>         | <b>118,044 -</b> | <b>19,385</b> | <b>143,794</b>      | <b>6,107</b>           | <b>149,901</b>      | <b>12,473</b>             | <b>92%</b>         | <b>175,631</b>        | <b>25,730</b>               |
| <b>Operational Expenditure</b>            |                        |                  |               |                     |                        |                     |                           |                    |                       |                             |
| Staff related costs                       | 26,228                 | 26,367           | 138           | 32,633              | -                      | 32,633              | 6,405                     | 80%                | 32,609                | 24                          |
| Contractor Fees                           | 23,438                 | 23,464           | 26            | 28,719              | -                      | 28,719              | 5,281                     | 82%                | 29,315                | 596                         |
| Professional Fees                         | 4,520                  | 6,603            | 2,083         | 7,515               | -                      | 7,515               | 2,994                     | 60%                | 9,405                 | 1,891                       |
| External Services                         | 7,549                  | 6,602 -          | 946           | 9,217               | 1,319                  | 10,536              | 2,987                     | 72%                | 14,074                | 3,539                       |
| Legal Costs                               | 259                    | 489              | 230           | 682                 | -                      | 682                 | 423                       | 38%                | 687                   | 4                           |
| General expenses                          | 9,028                  | 11,729           | 2,700         | 14,681              | -                      | 14,681              | 5,653                     | 61%                | 16,288                | 1,607                       |
| Grants and donations                      | 1,370                  | 1,415            | 45            | 1,624               | 22                     | 1,647               | 276                       | 83%                | 1,677                 | 30                          |
| Rate remissions                           | 2,298                  | 2,074 -          | 225           | 2,257               | -                      | 2,257 -             | 41                        | 102%               | 2,257                 | -                           |
| Allocations (direct and indirect)         | -                      | 0                | 0             | 0                   | -                      | 0 -                 | 0                         | 0%                 | 0                     | -                           |
| Interest costs                            | 1,118                  | 1,429            | 311           | 1,715               | -                      | 1,715               | 597                       | 65%                | 1,715                 | -                           |
| <b>Sub total</b>                          | <b>75,809</b>          | <b>80,172</b>    | <b>4,363</b>  | <b>99,042</b>       | <b>1,342</b>           | <b>100,384</b>      | <b>24,575</b>             | <b>76%</b>         | <b>108,027</b>        | <b>7,643</b>                |
| Depreciation and other asset costs        | 28,486                 | 28,871           | 385           | 34,645              | -                      | 34,645              | 6,159                     | 82%                | 34,645                | -                           |
| Gain/Loss on Disposal                     | 1,594                  | - -              | 1,594         | -                   | -                      | - -                 | 1,594                     | 100%               | -                     | -                           |
| <b>Total Operational Expenditure</b>      | <b>105,864</b>         | <b>109,043</b>   | <b>3,179</b>  | <b>133,687</b>      | <b>1,342</b>           | <b>135,029</b>      | <b>29,165</b>             | <b>78%</b>         | <b>142,672</b>        | <b>7,643</b>                |
| <b>Net Operating Surplus</b>              | <b>31,565</b>          | <b>9,001</b>     | <b>22,564</b> | <b>10,107</b>       | <b>4,765</b>           | <b>14,872 -</b>     | <b>16,692</b>             |                    | <b>32,959</b>         | <b>18,087</b>               |



# Statement of Capital Performance

for the period ending Apr 2021 (Pd10)

|                                       | 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                   | 6,768                  | 3,994 -       | 2,775      | 13,072        | 4,031                  | 17,103              | 10,334                    | 40%                | 19,399                | 2,296                       |
| Environmental Management              | 1,251                  | 1,633         | 382        | -             | 1,914                  | 1,914               | 664                       | 65%                | 1,961                 | 47                          |
| Roading and Footpaths                 | 32,777                 | 27,516 -      | 5,261      | 37,388        | 7,974                  | 45,362              | 12,585                    | 72%                | 54,854                | 9,493                       |
| Wastewater                            | 4,626                  | 8,715         | 4,089      | 4,936         | 6,760                  | 11,696              | 7,070                     | 40%                | 7,369                 | 4,327                       |
| Stormwater                            | 859                    | 1,339         | 480        | 1,179         | 666                    | 1,844               | 985                       | 47%                | 1,243                 | 602                         |
| Solid Waste Management                | 22                     | 96            | 74         | 325           | 96                     | 421                 | 399                       | 5%                 | 395                   | 26                          |
| Water Supply                          | 2,431                  | 5,733         | 3,302      | 4,495         | 2,054                  | 6,549               | 4,118                     | 37%                | 10,550                | 4,001                       |
| Governance & Strategic Administration | 2,666                  | 2,017 -       | 649        | 2,334         | 1,952                  | 4,286               | 1,620                     | 62%                | 5,187                 | 900                         |
| Customer Services                     | 478                    | 1,307         | 829        | 490           | 933                    | 1,423               | 945                       | 34%                | 1,513                 | 90                          |
| Strategic Planning & Policy           | -                      | -             | -          | -             | -                      | -                   | -                         | 100%               | 40                    | 40                          |
| <b>Total Capital Expenditure</b>      | <b>51,878</b>          | <b>52,349</b> | <b>471</b> | <b>64,219</b> | <b>26,380</b>          | <b>90,599</b>       | <b>38,720</b>             | <b>57%</b>         | <b>102,510</b>        | <b>11,911</b>               |

## Analysis of Operational Income and Expenditure by LTP Group

| Income                                | 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                   | 6,638                  | 2,051 -         | 4,587         | 1,866               | 923                    | 2,789 -             | 3,849                     | -238%              | 9,249                 | 6,460                       |
| Environmental Management              | 5,829                  | 4,608 -         | 1,222         | 5,464               | -                      | 5,464 -             | 365                       | -107%              | 6,355                 | 891                         |
| Roading and Footpaths                 | 33,837                 | 26,052 -        | 7,785         | 34,441              | 3,151                  | 37,592              | 3,756                     | -90%               | 49,418                | 11,826                      |
| Wastewater                            | 522                    | 329 -           | 193           | 403                 | 2,032                  | 2,435               | 1,913                     | -21%               | 2,765                 | 331                         |
| Stormwater                            | 373                    | - -             | 373           | -                   | -                      | - -                 | 373                       | -100%              | 551                   | 551                         |
| Solid Waste Management                | 1,341                  | 1,210 -         | 131           | 1,405               | -                      | 1,405               | 64                        | -95%               | 1,441                 | 36                          |
| Water Supply                          | 11,800                 | 6,289 -         | 5,510         | 6,642               | -                      | 6,642 -             | 5,158                     | -178%              | 12,309                | 5,668                       |
| Governance & Strategic Administration | 1,028                  | 942 -           | 86            | 1,458               | -                      | 1,458               | 430                       | -70%               | 1,488                 | 30                          |
| Customer Services                     | 420                    | 404 -           | 16            | 442                 | -                      | 442                 | 23                        | -95%               | 366                   | 76                          |
| Strategic Planning & Policy           | 67                     | - -             | 67            | 75                  | -                      | 75                  | 8                         | -90%               | 90                    | 15                          |
| <b>Total Operating Income</b>         | <b>61,854</b>          | <b>41,885 -</b> | <b>19,970</b> | <b>52,196</b>       | <b>6,107</b>           | <b>58,303 -</b>     | <b>3,551</b>              | <b>106%</b>        | <b>84,033</b>         | <b>25,730</b>               |

| Operational Expenditure               | 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                   | 7,315                  | 8,805         | 1,490        | 9,934               | 550                    | 10,484              | 3,169                     | 70%                | 11,660                | 1,176                       |
| Environmental Management              | 7,613                  | 8,492         | 878          | 10,489              | -                      | 10,489              | 2,876                     | 73%                | 11,004                | 515                         |
| Roading and Footpaths                 | 19,542                 | 18,607 -      | 934          | 25,521              | -                      | 25,521              | 5,979                     | 77%                | 28,885                | 3,364                       |
| Wastewater                            | 5,090                  | 6,405         | 1,315        | 6,850               | 792                    | 7,642               | 2,551                     | 67%                | 8,085                 | 444                         |
| Stormwater                            | 1,320                  | 1,560         | 240          | 1,942               | -                      | 1,942               | 622                       | 68%                | 2,629                 | 687                         |
| Solid Waste Management                | 3,394                  | 3,548         | 154          | 4,282               | -                      | 4,282               | 889                       | 79%                | 4,328                 | 46                          |
| Water Supply                          | 4,987                  | 4,075 -       | 912          | 4,970               | -                      | 4,970 -             | 17                        | 100%               | 6,160                 | 1,190                       |
| Governance & Strategic Administration | 17,299                 | 17,868        | 569          | 21,576              | -                      | 21,576              | 4,277                     | 80%                | 21,635                | 59                          |
| Customer Services                     | 4,076                  | 4,273         | 198          | 5,274               | -                      | 5,274               | 1,198                     | 77%                | 5,326                 | 52                          |
| Strategic Planning & Policy           | 4,054                  | 5,108         | 1,054        | 6,489               | -                      | 6,489               | 2,435                     | 62%                | 6,600                 | 110                         |
| <b>Total Direct Costs</b>             | <b>74,690</b>          | <b>78,742</b> | <b>4,052</b> | <b>97,328</b>       | <b>1,342</b>           | <b>98,669</b>       | <b>23,979</b>             | <b>76%</b>         | <b>106,312</b>        | <b>7,643</b>                |