



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

Far North District Council

# **Council Financial Report**

---

for the period ending **30-April-2022**

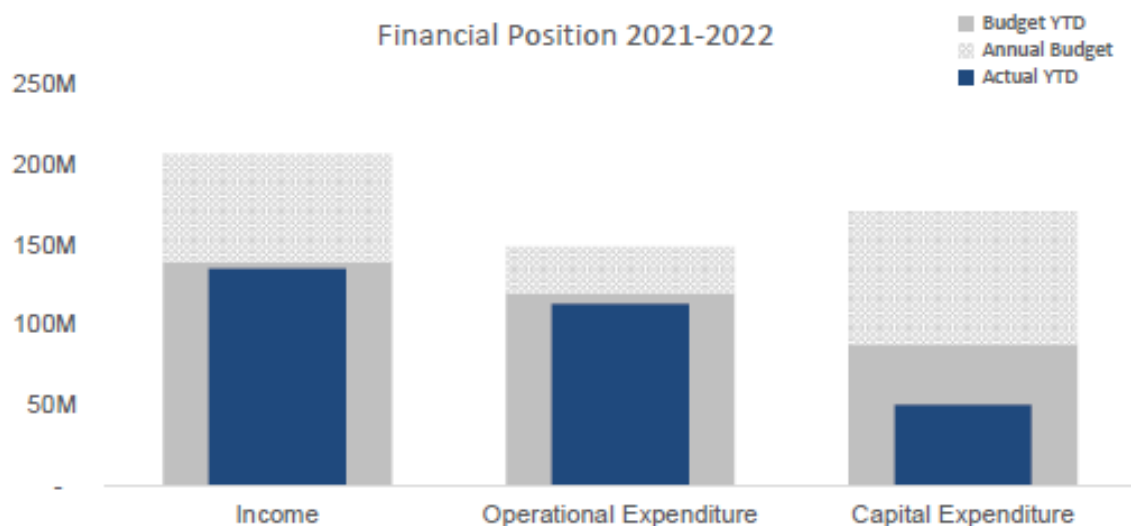


# Contents

Financial Overview .....	3
Council Financial Performance – Income.....	4
Council Financial Performance – Operational Expenditure.....	7
Council Financial Performance – Capital Expenditure .....	9
Unbudgeted Expenditure .....	9
Budget Movements.....	11
Treasury Report .....	19
Treasury Compliance .....	20
Statement of Financial Performance.....	18
Statement of Capital Performance .....	19
Analysis of Controllable Income and Expenditure by LTP Group.....	20
Capital Spend Analysis .....	21
Capital spend Analysis by %.....	22

# Financial Overview

Key financial metrics from the Statement of Financial Performance for the Far North District Council as at 30-April-2022.



## Year to Date

Actual Position as at 30-April-2022

	Actual YTD	Budget YTD	Variance to Budget YTD	% Variance Actual to Budget YTD
Total Income	135.3M	139.7M	- 4.4M	● -3%
Operational Expenditure	113.3M	120.0M	- 6.7M	● -6%
Net Operating Position	22.0M	19.7M	2.2M	● 11%

Capital Expenditure	50.3M	88.2M	- 37.9M	● -43%
---------------------	-------	-------	---------	--------

## Year End

Forecast Position as at 30-June-2022

	Annual Forecast	Annual Budget	Forecast Variance to Budget	% Variance Forecast to Budget YTD
Total Income	185.8M	206.9M	- 21.1M	● -10%
Operational Expenditure	150.4M	149.1M	1.3M	● 1%
Net Operating Position	35.4M	57.8M	- 22.4M	● -39%

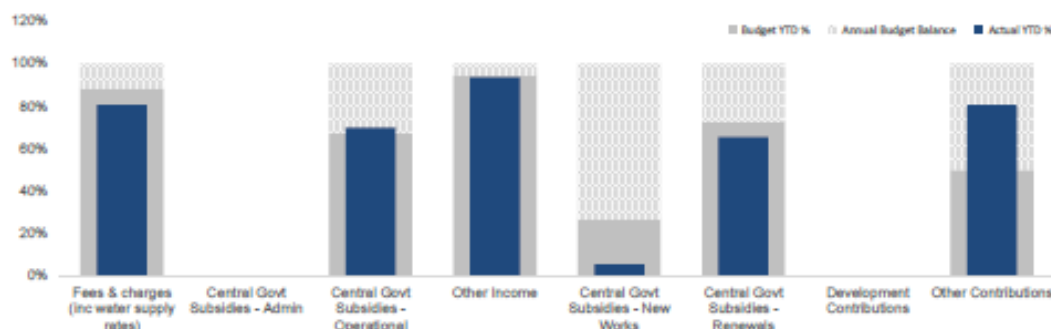
Capital Expenditure	112.7M	170.9M	- 58.3M	● -34%
---------------------	--------	--------	---------	--------

*\*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
57.2M	61.0M	- 3.8M	● -6%	112.2M	91.1M	- 21.1M	● -23%



### Highlights:

#### Fees & Charges

- Income received from the Hokianga Ferry recorded an unfavourable variance due to periods in the year of Covid-19 impacting on the ability to take fares. Combined with the recent announcement on the Government's reduced public transport fare scheme, Waka Kotahi (NZTA) have confirmed that the shortfall resulting from the 50% public transport fare reductions will be fully funded.
- Income received from refuse transfer stations are higher with increased volumes and extended opening hours during the summer holiday period, however, this is offset by contractor disposal fees.
- There has been a large number of resource consent applications processed and a large number is consistently being received, this has caused a backlog in processing due to team vacancies. As a result, discounts given back to customers are increasing and external consultants are being used to help process the backlog of consents.
- Building consents has had the highest number of consents on average compared to the last six years and the team has maintained their time keeping process for chargeable time. The team is now one of the top-performing teams in New Zealand.
- Information Centres are behind in budget due to Covid-19 restrictions. I-Sites were closed during lockdown and there was a lack of cruise ships and international visitors. Visitor numbers from January to April 2022 are down 40% on average compared with 2021.

#### Other Income

- Resource Consents other income is under budget, bonds exceeding six years has now been written off under statute barred rules.

- Operational grant received in advance last financial year 2020-21 from the Ministry of Business, Innovation & Employment (MBIE) under the Provincial Growth Fund (PGF) to support capital works for the Ngapipito, Peria, Ruapekapeka road sealing projects.
- Grant funding has been received for the Mayors Taskforce for Jobs which has been set up to create employment opportunities in Kaikohe. The programme is currently supporting the displacement of employees due to Covid-19.
- Income has been received from the Ministry of Social Development for the Cadet programme.

### **Central Govt Subsidies – Operational**

- Income has been received from Waka Kotahi (NZTA) for sealed and unsealed pavement maintenance with pre-reseal repairs being undertaken with the intention of further reseal works on the general roading network in time for the construction period and environmental maintenance with first response repairs being undertaken as a result of the September/October 2021 storm damage.
- Waka Kotahi (NZTA) has approved funding for the September/October 2021 storm damage and is claimed under the emergency event work category. The funding has now been fully used for the first response repairs.
- Income received in advance last financial year 2020-21 from the Ministry of Business, Innovation & Employment (MBIE) under the Tourism Infrastructure Fund (TIF) package for upgrading public toilets at Ramp Rd and Waitangi Jetty.
- TIF funding has been received for the Paihia wastewater and water feasibility study.

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

- Income received in advance last financial year 2020-21 from the Ministry of Business, Innovation & Employment (MBIE) for public toilet upgrade and enhancements at Cable Bay carpark, Waitangi Boat Ramp and temporary portable toilets across the district.
- Further funding has been applied for Round 5 of the Tourism Infrastructure Fund (TIF) for Smart Bins and Wi-Fi network lighting initiatives at Russell and Paihia, and construction of public toilets at Lake Manuwai and Te Paki Stream Road Cape Reinga.
- Income received from Waka Kotahi (NZTA) for Powell Road slip remediation, West Coast Road bridge project, roadside barriers/guardrails, audible tactile profile/road markings, traffic calming improvement works, various road-to-zero (safety) projects and associated improvements across projects in the district. Construction of footpaths in the BOI-Whangaroa Ward: SH11, Kaipatiki Rd to York Rd is ongoing from last financial year, physical works now complete and awaiting sign off.
- Final subsidy claim received from the Ministry of Business, Innovation & Employment (MBIE) for seal extension at Pungaere Road with a handful of ancillary works items that were outstanding have been addressed.
- Applied Round 5 of the Tourism Infrastructure Fund (TIF) from the Ministry of Business, Innovation & Employment (MBIE) for Bayley Road sealing at Waitangi.

## **Central Govt Subsidies – Renewals**

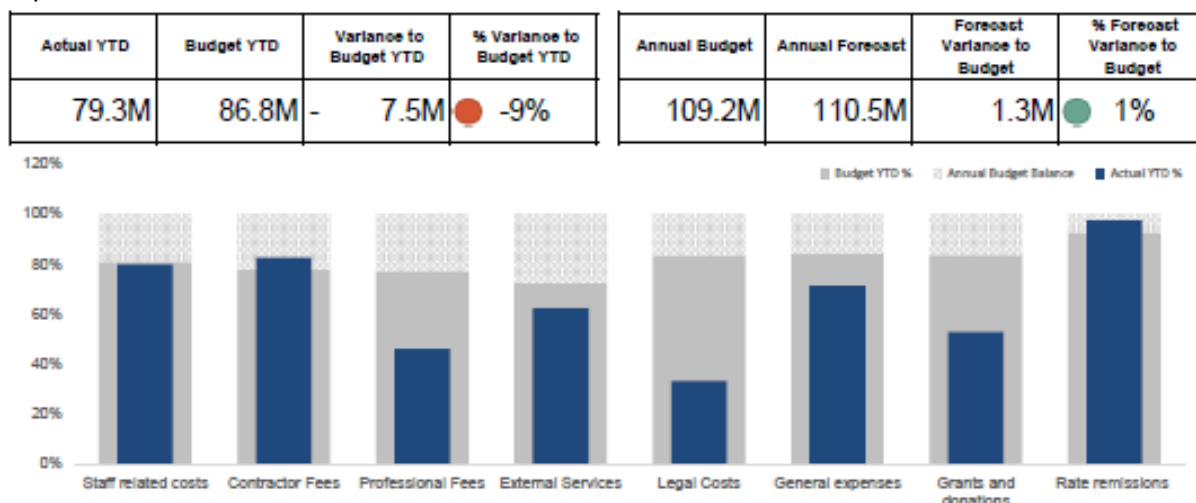
- Works is behind in relation to the July 2020 emergency event with the investigation report having been reviewed and NTA will issue a purchase order in early May to address the storm damage. Works are anticipated to be completed by end of the current financial year.
- Unsealed road metalling is behind schedule as contractors are attending sites for completion in June as metaling of roads is suitable now with lots of moisture in the soil.
- Drainage renewals work on culvert replacements for the South area is ongoing and could carry-over into next financial year.
- Sealed Road Resurfacing and Structures Renewal works are behind schedule with contractor resources prioritised to address storm events and the inclement weather has forced to defer the resealing programme to late May and structural renewals to end of June. However, it is highly likely that the works would carry-over into next season.
- Offset by, income has been received for bridge renewal and rehabilitation sites across the district and ahead of schedule whilst taking advantage of the good weather.

## **Other Contributions**

- Unspent Ministry of Business, Innovation & Employment (MBIE) grant funding has been brought into this year to complete the southern animal welfare facility.
- Income received in advance last financial year 2020-21 from the Ministry of Business, Innovation & Employment (MBIE) under the Provincial Growth Fund (PGF) as capital grant received for the Kerikeri Domain, Waipapa Sports Hub and Te Hiku o te Ika projects. Kerikeri Domain project is planned to be spent this financial year, however the Waipapa Sports Hub and Te Hiku projects are expected to carry-over into next financial year.
- The 3-Waters Department of Internal Affairs (DIA) funding is under budget, there are further DIA claims to be made once milestones are reached.
- Planned Provincial Growth Funds (PGF) capital grant received for road seal projects at Ruapekapeka, Ngapipito and Peria Road. Ruapekapeka sealing works will carry-over into next financial year for completion in next summer season.

## 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.



### Highlights:

#### Contractor Fees

- Pre-reseal repairs being undertaken with the intention of further reseal works on the general roading network intime for the construction period.
- Waka Kotahi (NZTA) has approved funding for the September/October 2021 storm damage and would be claimed under the emergency event work category. The funding has now been fully used for the first response repairs.
- The wastewater variance is attributed to the unbudgeted, increased operational costs for the new Kerikeri Wastewater Treatment Plant; unbudgeted, increased operational costs for Paihia Wastewater Treatment Plan with chemical dosing and above average network pump failures with rag blockages. In addition, some costs have been coded incorrectly and should be Stormwater external services and DIA projects cost. This will be corrected via journals.
- Resource Consents contract professional fees do not have a budget as they are offset by an income recovery account.
- Contract payment for cemeteries, public toilets, parks & reserves, and town maintenance is behind as a reconciliation is being undertaken to correct coding errors.
- Refuse transfer stations recorded an increase in volumes during the summer holiday period together with an increase in revenue. Furthermore, a new contract is in place for Russell landfill at a higher rate.

#### External Services

- Planned Provincial Growth Fund (PGF) to support enabling works for the road sealing capital projects at Ruapekapeka, Ngapipito and Peria Road.
- Innovating and safer streets project initiatives at Kawakawa and Moerewa in conjunction with Waka Kotahi (NZTA) ongoing from last financial year 2020-21 are complete.
- The summer dust suppression program has completed for the current year.

- Wastewater is behind budget; the majority of funds will be spent from January to June. The programme is well underway.

### **Legal Costs**

- Legal costs are tracking well except for District Plan, this budget will be drawn upon to support a range of external professional services required to deliver the proposed district plan.

### **General Expenses**

- The District Plan budget is behind in Commissioner's fees, expenses, stationery and public notices – these funds will be used to assist professional fees. Strategic Planning audit fees have not been utilised along with the Economic Planning event promotion budget.
- Libraries are behind budget but have a number of purchase order commitments outstanding, including subscriptions, stationery, software licence fees, cleaning, insurance, power, repairs and maintenance, rates and security.

### **Grants & Donations**

- There is a timing issue with the MN10 Matawii Dam, the funds will be utilised in one payment prior to year-end, this is for the Dam design and development in Kaikohe.
- Annual cycletrail grant has been paid to the Pou Herenga Tai Twin Coast Cycle Trail Trust.
- Community boards fund account received less applications than usual due to Covid-19 restrictions causing uncertainty within our community.

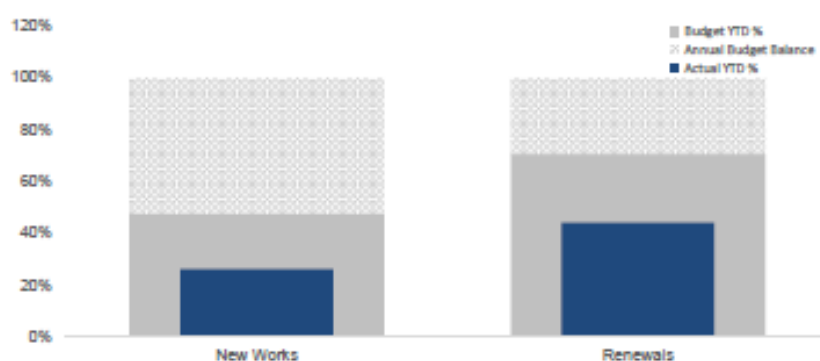
### **Rate Remissions**

- Rate Remissions are primarily transacted in the first month for the whole year where ongoing remissions have been approved. Additional remissions are received during the year but the timing of these is unpredictable. The unpredictable nature of this activity makes it difficult to set and time budgets accurately.

# 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
50.3M	88.2M	- 37.9M	● -43%	170.9M	112.7M	- 58.3M	● -52%



## Highlights:

- The capital programme is proving challenging, and works have been either deferred to a future year(s) or behind schedule. With regard to roading, works are behind primarily as a result of the delayed NLTF subsidy announcement and associated budget confirmation impacting the 2021/22 programme commencement and delivery.

## New Works

- Wastewater and Water new minor works is under budget, due to the uncertainty of works the budget cannot be accurately timed. The majority of the under spend variance has been moved out to future years at the request of IAM.
- Stormwater budget is primarily for design with construction due to begin in the next financial year.
- Kaitia New Source (Sweetwater) is behind budget but fully committed. Construction has progressed well with approximately 13,960m of pipe installed by means of directional drilling. Construction is now at 95% complete and the physical construction completion date is scheduled for May.
- Monument Hill Deep Bore project is behind budget but fully committed. The resource consent for groundwater take was granted on 14<sup>th</sup> March and the detail design for stage 3 has been finalised. Actual construction will start as soon as access is granted from the landowner, conditions and expectations from the landowner are being assessed by Council and communication is ongoing. The estimated completion date is July 2022.
- The Kerikeri WTP Clarifier project is behind budget. A closed tender process is complete, and the contract awarded – expectation is that the DIA funds will be spent prior to June 2022.
- A portion of the water under spend variance has been moved out to future years at the request of IAM.
- The MN10 Matawii Dam project is dependent on a water supply agreement and subscription agreement which is likely to be finalised after March.
- Healthy homes upgrades are in design stage and funds have been reforecast to next financial year.

- Cable Bay carpark project funded by Tourism Infrastructure Fund (TIF) did not commence in early March as expected however funds are committed to complete this financial year.
- Works at Paihia waterfront development entail construction of rock water breaks for a calmer wave environment with design completed. MBIE have agreed to a reduced scope project and is contingent on an additional \$3M funding and works to commence onsite no later than June 2022. In the meantime, the existing budget remains deferred to next financial year and discussion is ongoing on the additional \$3M funding deficit.
- The Council pursuant to its meeting in May 2022 resolved to postpone the land acquisition for establishment of trailer park at Ratcliffes Bay, Whangaroa maritime.
- Construction of Lake Manuwai & Te Paki Stream public toilets are funded through the Round 5 Tourism Infrastructure Fund (TIF) and is behind schedule due to COVID-19 supply chain disruptions.
- Kerikeri Domain revitalisation project ongoing from last financial year whilst taking advantage of the good weather and on track to complete by end of this financial year.
- Waipapa Sports Hub works on the entrance from SH10 has completed. Project scope has been reviewed and additional budget sourced to deliver 4 sports field with additional carparks, however in the process of planning and consent management. Budget has been deferred to next financial year.
- Powell Road slip remediation, West Coast Road bridge project, roadside barriers/guardrails, traffic calming improvement works and associated improvements across projects ongoing in the district.
- Construction of footpaths in the BOI-Whangaroa Ward: SH11, Kaipatiki Rd to York Rd and Te Hiku Ward footpath loop project ongoing from last financial year, physical works now complete and awaiting sign off.
- Re-route and relocation works between Taumarere to Opuia cycle trail project is ongoing from last financial year and is behind schedule, however, works would carry-over into next financial year.
- Bayley Road sealing project at Waitangi is funded through the round 5 Tourism Infrastructure Fund (TIF) and is unbudgeted.
- The oil separator project at the transfer stations is slightly behind however funds are committed.
- The Southern Animal Shelter tender panel has approved a recommendation to negotiate with the sole tender and this is expected to be undertaken in May. Milestone dates have been amended with MBIE and construction is expected to commence in June.
- Libraries is over budget, funding for the purchase of 69 Broadway, Kaikohe is timed for June.

## **Renewals**

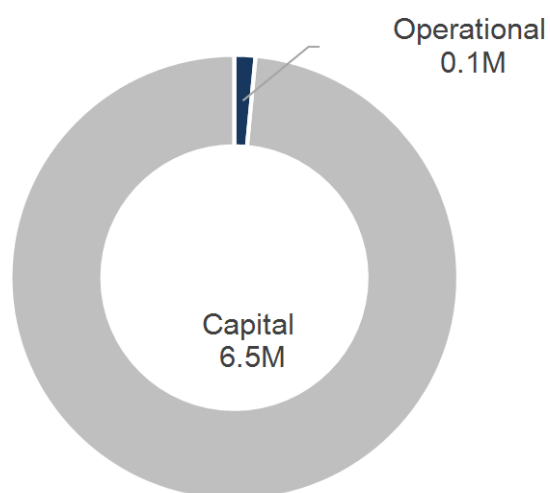
- There is no lease in place at this stage, therefore renewal of the Kaitia airport runway have been deferred to next financial year.
- Opononi hall renewals are behind budget at this stage due to delays in getting a designer and electrical & roofing reports to identify the scale of work required. Works would roll over into next financial year with anticipated completion in Spring. Furthermore, works on the Kohukohu hall have been deferred to next financial year for additional budget.

- Planned renewals works for housing for the elderly sites at Ahipara, Awanui, Kaikohe, Kaitaia, Kawakawa, Kohukohu, Rawene and Waima have been deferred to next financial year.
- Renewal of Opito Bay toilets is in detailed design stage with project now deferred to next financial year.
- Renewal works across the roading network is taking advantage of the construction period for unsealed road metaling. The Northern area is higher than the anticipated due to heavy metal build-up and running course. Sealed road chip seal resurfacing across both the North and South network is complete. The contractors have done extremely well considering the unforeseen resourcing pressure due to Covid-19, unseasonal weather, and back-to-back storm events. There is one comprehensive asphalt site left in the Southern area through the Kerikeri business area which will be completed in May.
- Drainage renewals work on culvert replacements for the South area is ongoing and could carry-over into next financial year.
- Structure renewal works have completed for the scheduled scour protection, 66% of scheduled general bridge repairs completed which has delayed due to contractor personnel contracting Covid-19 and 35% of scheduled works is completed for Kaitaia-Awaroa and Kahikatoa Road culvert replacements projects. All culverts have been installed with backfilling and pavement already in place at Kahikatoa whilst construction has commenced at Kaitaia-Awaroa.
- Bridge renewal works has been delayed at Puhata Road Bridge D50 awaiting to relocate the power pole, however the contractor is fabricating piles and repairing re-used superstructure at their yard with completion standing at 20%. Top Energy has confirmed the pole relocation works would commence in early July 2022 so this project would be delayed to the next financial year.
- On the otherhand, pavement rehabilitation for North area has completed 2318 metres of sealing at Oruru and Pawarenga sites with 50% works completed at Kohukohu road and the other half have been programmed to complete next season. The South area has completed 790 metres of sealing with Kings and Waimatenui roads completed whilst ongoing works at Waikare road is programmed to complete in May, however Ngawha Springs and Kerikeri road has been deferred to next season.
- Hokianga Harbour Coastal Repairs planned renewals works on steel piles are ongoing at the Omapere wharf. Unahi wharf development project is behind schedule due to Covid-19 disruptions as the pile specialists are based in Auckland.
- Wastewater renewals is under budget and this has been moved out to future years at the request of IAM.
- The Water variance relates to work that has been direct awarded to Far North Waters.

## 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 30-April-2022

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

Unbudgeted Operational		Amount
Economic Planning	Professional Fees	50,000
Swimming Pools	External Services	25,032
Swimming Pools	External Services	21,754
Swimming Pools	External Services	3,099
		<b>99,885</b>

Unbudgeted Capital Works		Amount
<b>Kaitaia New Source (Sweetwater) - 3 Waters Reform</b>	<b>CAPEX New Works Contract Services</b>	<b>4,391,629</b>
<b>Mayors Taskforce for Jobs</b>	<b>External Services</b>	<b>250,000</b>
Wi-Fi Network Lighting - Paihia	CAPEX New Works Contract Services	100,000
Taraire Hills WTP Chlorine Room	CAPEX New Works Contract Services	96,370
Wi-Fi Network Lighting - Russell	CAPEX New Works Contract Services	86,306
HFTE Oxford Street Kaitaia, Planned Renewals (DFP1074)	External Services	60,000
Omapere Freese Park Erosion	Professional Fees	57,000
Opuia Toilets	CAPEX New Works Contract Services	39,500
Te Hiku o te Ika - PGF	CAPEX New Works Contract Services	35,338
Te Paki Stream Toilets	External Services	16,000
Whatuwhiwhi Reactive Renewals	CAPEX Renewal Works Contract Services	14,395

Lake Manuwai Toilet	External Services	12,000
Cape Reinga Road (Te Paki i-Site) Dump Station	External Services	12,000
Kaikohe Parks & Reserves	CAPEX New Works Contract Services	9,332
Russell Reactive Renewals	CAPEX Renewal Works Contract Services	8,326
District Wide Smart Bins	External Services	8,000
Rawene Reactive Renewals	CAPEX Renewal Works Contract Services	5,795
Kaero Library CCTV	CAPEX New Works Contract Services	5,675
Wi-Fi Network Lighting - Russell	External Services	5,470
Wi-Fi Network Lighting - Paihia	External Services	4,659
HFTE Waima, Reactive	CAPEX Renewal Works Contract Services	1,272
Wi-Fi Network Lighting - Paihia	Grants Operational	-4,659
Wi-Fi Network Lighting - Russell	Grants Operational	-5,470
District Wide Smart Bins	Grants Operational	-8,000
Lake Manuwai Toilet	Grants Operational	-12,000
Cape Reinga Road (Te Paki i-Site) Dump Station	Grants Operational	-12,000
Te Paki Stream Toilets	Grants Operational	-16,000
Te Hiku o te Ika - PGF	Recoveries	-35,338
Wi-Fi Network Lighting - Russell	Subsidy New Works	-43,153
Wi-Fi Network Lighting - Paihia	Subsidy New Works	-50,000
Mayors Taskforce for Jobs	Grants Operational	-250,000

**4,782,447**

#### Unbudgeted Rooding

#### Amount

<b>Fairburn Road Slip RP9668 - EW</b>	<b>CAPEX Renewal Works Contract</b>	<b>645,000</b>
<b>Kaitaia-Awaroa Road (Herekino Gorge) - EW</b>	<b>CAPEX Renewal Works Contract Services</b>	<b>416,500</b>
<b>Emergency Event Sep/Oct 2021</b>	<b>External Services</b>	<b>294,141</b>
<b>Emergency Event - Cyclone Dovi Feb 2022</b>	<b>External Services</b>	<b>263,061</b>
Kaimaumau Road Traffic Calming - Speed	CAPEX New Works Contract Services	50,000
Powell Road Culvert Extension, Cable Bay	CAPEX New Works Contract Services	25,000
Fairburn Road Slip RP9668 - EW	Professional Fees PSU Renewals	15,000
Kaitaia-Awaroa Road (Herekino Gorge) - EW	Professional Fees PSU Renewals	10,000

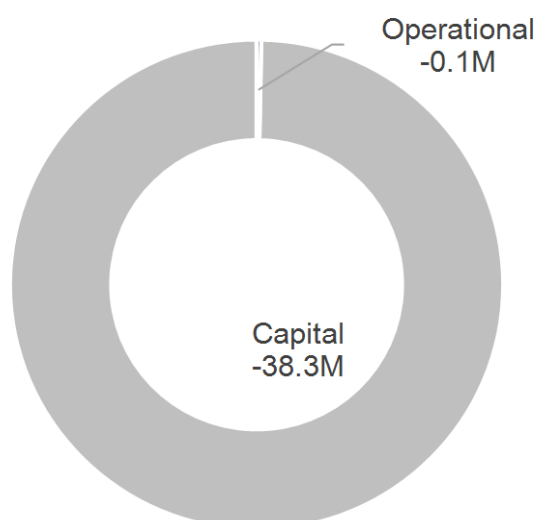
**1,718,702**

**6,601,034**

## 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 as at 30-April-2022

General Ledger	Comment	Amount
Environmental Health	Planned Opex Reforecast Various	155,000
Information Centre	Planned Opex Reforecast Various	60,000
Animal Control	Planned Opex Reforecast Various	25,000
Te Ahu Information Centre	Planned Opex Reforecast Various	25,000
Call Centre	Planned Opex Reforecast Various	23,000
Animal Control	Planned Opex Reforecast Various	20,000
Information Centre	Planned Opex Reforecast Various	15,000
Animal Control	Planned Opex Reforecast Various	12,000
Public Relations	Planned Opex Reforecast Various	11,384
Information Centre	Planned Opex Reforecast Various	10,000
Parking Enforcement	Planned Opex Reforecast Various	5,500
Te Ahu Information Centre	Planned Opex Reforecast Various	3,000
Animal Control	Planned Opex Reforecast Various	2,000
Te Ahu Information Centre	Planned Opex Reforecast Various	1,300
Infrastructure asset management - wastewater	Reforecast Journal OPEX Reforecast BM ledger	-129

Infrastructure asset management - stormwater	Reforecast Journal OPEX Reforecast BM ledger	-130
Infrastructure asset management - water	Reforecast Journal OPEX Reforecast BM ledger	-279
Infrastructure asset management - facilities	Reforecast Journal OPEX Reforecast BM ledger	-300
Infrastructure asset management - wastewater	Reforecast Journal OPEX Reforecast BM ledger	-300
Community Board Operations	Reforecast Journal OPEX Reforecast BM	-500
Community Board Operations	Reforecast Journal OPEX Reforecast BM	-500
Infrastructure asset management - Monitoring	Reforecast Journal OPEX Reforecast BM	-500
	Planned Opex Reforecast Various	-1,000
Infrastructure asset management - water	Reforecast Journal OPEX Reforecast BM ledger	-1,000
Public Relations	Planned Opex Reforecast Various	-1,384
Revenue Recovery	Reforecast savings for Revenue recovery	-1,868
Community Board Operations	Reforecast Journal OPEX Reforecast BM	-2,000
Infrastructure planning	Planned Opex Reforecast Various	-2,083
Animal Control	Planned Opex Reforecast Various	-2,222
Animal Control	Planned Opex Reforecast Various	-3,000
Animal Control	Planned Opex Reforecast Various	-3,000
Animal Control	Planned Opex Reforecast Various	-5,000
Environmental Services Administration	Planned Opex Reforecast Various	-5,000
Transaction Services	Reforecast savings for Transaction Services training budget	-5,223
Animal Control	Planned Opex Reforecast Various	-6,000
Environmental Health	Planned Opex Reforecast Various	-7,000
Public Relations	Planned Opex Reforecast Various	-10,000
Monitoring	Planned Opex Reforecast Various	-10,000
Information Centre	Planned Opex Reforecast Various	-10,000
Information Centre	Planned Opex Reforecast Various	-25,000
Revenue Recovery	Reforecast savings for Revenue recovery	-44,225
Infrastructure & Asset Management Operations	Opex reforecast of professional fees to fund Innovating Street Projects	-67,000
QV Valuations Contract	Reforecast savings for Property Infor	-70,000
Resource Consents Administration	Planned Opex Reforecast Various	-90,000
Monitoring	Planned Opex Reforecast Various	-110,000

**-116,459**

<b>Project Ledger</b>	<b>Comment</b>	<b>Amount</b>
Paihia Maritime	Reforecast Paihia Maritime to FY22/23	6,500,000
Lindvart Park PGF Gymnasium	Reforecast Lindvart Park Funding to FY 22/23	5,801,195
Waipapa Sports Hub - PGF	Waipapa Sports Hub saving towards salary to	983,372
Te Hiku o te Ika - PGF	Te Hiku o te Ika - Revitalisation Project to	884,883
Kerikeri WTP New Clarifiers - 3 Waters	Tfr Future Budget GM Corporate Approved	400,000
Kerikeri Squash Relocation	Reforecast Kerikeri Squash Relocation to	221,551

Opuia-Paihia Walkway Boardwalk	LOS Budget transfer for Opuia-Paihia from FY23/24 to FY21/22	176,904
Eastern Ward WC341 Footpath NZTA Subsidised	Remove 69% subsidy Footpath programme was not subsidised by NZTA	172,500
Northern Ward WC341 Footpath - NZTA Subsidised	Remove 69% subsidy Footpath programme was not subsidised by NZTA	172,500
Western Ward WC341 Footpath - NZTA Subsidised	Remove 69% subsidy Footpath programme was not subsidised by NZTA	172,500
Hihi WWTP Construction	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	150,000
Eastern Ward WC341 Footpath NZTA Subsidised	Remove 69% subsidy Footpath programme was not subsidised by NZTA	147,500
Northern Ward WC341 Footpath - NZTA Subsidised	Remove 69% subsidy Footpath programme was not subsidised by NZTA	147,500
Western Ward WC341 Footpath - NZTA Subsidised	Remove 69% subsidy Footpath programme was not subsidised by NZTA	147,500
RFID Installation	Professional Fees Savings 2021 Software Licence Fees Savings 2021	53,000
Kerikeri Domain - PGF	Kerikeri Domain Savings towards salary for Principal Advisor Sustainable Procur	41,040
Paihia PS1 upgrade	Tfr Renewal Budgets Approved by GM	30,060
Opuia-Paihia Walkway Boardwalk	LOS Budget transfer for Opuia-Paihia from FY23/24 to FY21/22	30,000
Kawakawa Pump Station Upgrades	Tfr Renewal Budgets Approved by GM	20,336
Okaihau Specified Works	Tfr Future Budgets Approved by W Taylor	18,460
Procter Library Refresh	Procter Library Refresh Renewals from	15,062
Kaikohe Library	Planned Reforecast Various Authorisations	10,000
Whangaroa Pump Station	Tfr Renewal Budgets Approved by GM	7,935
Air conditioning units	Forecast of Renewals Bud for AC unit in	4,890
Building Services Fixtures & Fitting Renewals	Forecast additional CCTV cameras and upgrade system -Kaikohe HQ from FY24/25	3,110
Kerikeri Water Take Consent	April Capex Reforecast Funding from Prof	2,083
Opuia-Paihia Walkway Boardwalk	LOS Budget transfer for Opuia-Paihia from FY23/24 to FY21/22	2,000
East Coast PS Leslie Rd	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-2,980
Russell WWTP UV Unit	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-5,131
Okaihau Parks & Reserves	Reforecast Okaihau Parks & Reserves to	-6,113
Omapere Freese Park	IAM Reforecast Out to FY22-23 Delivery Schedule Update Rakesh	-10,000
Floodgates	Planned Reforecast Various Authorisations	-10,000
HFTE Awanui, Planned Renewals(DFP1077)	IAM Reforecast Out to FY22-23 Delivery Schedule Update Rakesh	-11,667
East Coast Kotare Drive Stormwater Renewals	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-15,000
Parks & Reserves Eastern	IAM Reforecast - Release Budget Delivery Schedule Update Rakesh	-15,415
Accessible Carparks Eastern	IAM Reforecast - Release Budget Delivery Schedule Update Rakesh	-15,415

Parks & Reserves Western	Western Ward Softfall trf out budget on Parks & Reserves Western - softfall	-16,146
Te Kao Transfer Station Renewals	IAM Reforecast Out to FY24-25 Delivery Schedule Update Rakesh	-17,005
Russell Resource Consent	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-17,750
Kerikeri WWTP Consent	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-21,883
Taipa Transfer Station Renewals	IAM Reforecast Out to FY24-25 Delivery Schedule Update Rakesh	-22,108
East Coast PS Leslie Rd	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-25,609
Kaero WWTP Flow Balance Tank UV	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-26,633
Tii Beach Seawall - Paihia	IAM Reforecast Out to FY28-29 Delivery Schedule Update Rakesh	-27,698
Russell Resource Consent	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-32,250
Proposed Dog Park, Kerikeri	IAM Reforecast Out to FY22-23 Delivery Schedule Update Rakesh	-34,000
Kaitaia Awanui Intake Improvements	Planned Reforecast Various Authorisations	-34,876
Whatuwhiwhi PS	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-35,200
Civil Defence Renewals	Planned Reforecast Various Authorisations	-37,610
Ahipara Pump Station Upgrades	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-38,136
Kohukohu PS	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-38,500
Whangaroa Pump Station	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-38,500
Kerikeri Domain - PGF	Kerikeri Domain Savings towards salary for Principal Advisor Sustainable Procur	-41,040
Kaikohe Memorial hall renewals	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-42,508
Parks & Reserves Eastern	Reinstate budget removed in error - IAMs Parks & Reserves Eastern - softfall	-43,374
Cemeteries Management	Corp reforecast out to FY22-23 schedule update by Jaime & Jason	-45,000
Hihi Discharge Consent	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-45,000
Kaero Discharge Consent	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-45,000
Floodgates	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-46,015
Kaikohe Discharge Consent	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-46,699
Digital Mailroom	Corp reforecast - release budget schedule update by Jaime & Jason	-50,000
Moerewa WS Renewals (Pembroke/Massey/Ranfurley/Reed)	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-50,000
RFID Installation	Professional Fees Savings 2022 Software Licence Fees Savings 2022	-53,000

Opononi Pump Stations	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-53,900
Kerikeri Reservoir	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-54,707
HFTE Kawakawa, Planned Renewals(DFP1081)	IAM Reforecast Out to FY22-23 Delivery Schedule Update Rakesh	-56,667
HFTE Ahipara, Planned Renewals (DFP1076)	IAM Reforecast Out to FY22-23 Delivery Schedule Update Rakesh	-58,000
Parks & Reserves Northern	Reinstate budget removed in error - IAMs Parks & Reserves Northern - softfall	-58,588
Kaitaia Airport - HFE upgrade	Reforecast Kaitaia Airport - HFE upgrade to	-60,000
Russell WWTP UV Unit	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-62,730
HFTE Kohukohu, Planned Renewals (DFP1083)	IAM Reforecast Out to FY22-23 Delivery Schedule Update Rakesh	-63,333
Kerikeri Maritime	Reforecast Kerikeri Maritime to FY22/23	-63,462
Kaitaia Parkdale Crescent Stormwater Renewals	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-65,000
External Delivery - Public Facing	Corp reforecast out to FY22-23 schedule update by Jaime & Jason	-70,000
Kaikohe PS	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-71,500
Lonely Valley Road Pump Station Replacement	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-72,000
Cyber Security	Corp reforecast - release budget schedule update by Jaime & Jason	-75,000
HFTE Waima, Planned Renewals (DFP1086)	IAM Reforecast Out to FY22-23 Delivery Schedule Update Rakesh	-76,667
Jaycee Park/Centennial Park	Reforecast Centennial Park to FY24/25	-81,055
Property Aerial Photography	Reforecast Property Aerial Photography to	-86,016
Lonely Valley Road Pump Station Replacement	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-88,000
Kaitaia Reduction of Wastewater	Planned Reforecast Various Authorisations	-90,000
Kaitaia WWTP Installation of Septage Screening	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-90,000
Araiawa Domain Sports Hub & Fields	CAPEX Reforecast out from FY21/22 to 22/23	-91,072
Kawakawa Pump Station Upgrades	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-91,300
Contact Centre Improvement	Corp reforecast out to FY22-23 schedule update by Jaime & Jason	-100,000
Robotic Process Automation	Corp reforecast - release budget schedule update by Jaime & Jason	-100,000
Kawakawa Stormwater Improvements	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-100,000
Kaikohe Discharge Consent	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-100,000
Kaitaia Discharge Consent	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-100,000
Kaitaia Discharge Consent	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-100,000
Ahipara WWTP UV Treatment	Planned Reforecast Various Authorisations	-100,000

Reservoir Safety Fall Protection Upgrade	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-100,000
Archives Digitisation	Corp reforecast - release budget schedule update by Jaime & Jason	-105,000
Kaitaia WTP Backwash Tank Rebuild	Planned Reforecast Various Authorisations	-105,034
Smart District Action Plan	Reforecast Smart District Action Plan to	-125,000
HFTE Rawene, Planned Renewals (DFP1085)	IAM Reforecast Out to FY22-23 Delivery Schedule Update Rakesh	-141,667
Russell WWTP Disposal Bores	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-149,142
Water treatment plant relocation of plant and new source, Pa	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-150,000
HFTE Oxford Street Kaitaia, Planned Renewals (DFP1074)	IAM Reforecast Out to FY22-223 Delivery Schedule Update Rakesh	-153,333
Ward Wide Town Beautification / Improvements Eastern	Reforecast Ward Wide Town Eastern to FY22/23	-156,210
Paihia Bayview Rd Stormwater	Planned Reforecast Various Authorisations	-160,000
Pump Stations East coast	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-163,900
Paihia PS1 upgrade	Planned Reforecast Various Authorisations	-169,098
East Coast Adamson St Stormwater	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-175,000
Kaikohe Septage Screen	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-175,000
East Coast WWTP	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-180,000
Kaitaia WTP Backwash Tank Rebuild	Planned Reforecast Various Authorisations	-186,728
Opito Bay Toilets	Reforecast Opito Bay Toilets to FY22/23	-192,968
Pump Stations Paihia	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-193,600
Kaikohe - Memorial Park Public Toilet	reinstate budget moved out in error Public Toilet to FY22/23	-200,097
Moerewa Pembroke St Stormwater Improvements	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-208,763
Fire Flow Upgrades, Skudders Beach	Planned Reforecast Various Authorisations	-208,835
Kaitaia Reduction of Wastewater	Planned Reforecast Various Authorisations	-210,000
District Wide Sludge Management	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-216,205
Russell WWTP Disposal Bores	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-223,713
Kaitaia Airport Facilities	Reforecast Kaitaia Airport to FY23/24	-232,031
Kaikohe Zonal Monitoring	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-250,000
Mains replacement Paihia	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-277,057
Kawakawa WWTP Aerator Upgrade	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-280,000
Taipa WWTP Upgrade	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-280,000
Kaitaia Airport Runway	Reforecast Kaitaia Airport to FY22/23	-285,285

Wastewater Telemetry	Planned Reforecast Various Authorisations	-295,074
HFTE Omapere, House Renovations	IAM Reforecast Out to FY22-23 Delivery Schedule Update Rakesh	-300,000
HFTE Puckey Avenue Kaitaia, Planned Renewals(DFP1080)	IAM Reforecast Out to FY22-23 Delivery Schedule Update Rakesh	-306,667
Kaikohe Memorial hall renewals	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-320,440
Kaikohe Streetscape Upgrade	CAPEX Reforecast out from FY21/22 to 22/23	-344,200
Programme Flight Plan - PPM	Corp reforecast - release budget schedule update by Jaime & Jason	-350,000
Paihia Mains Baffin Street Stage 1	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-354,000
Tsunami Warning System	Planned Reforecast Various Authorisations	-400,000
Opononi Treatment Plant Improvements	Planned Reforecast Various Authorisations	-400,000
Kohukohu Hall	Reforecast Kohukohu Hall to FY22/23	-420,452
HFTE Kaikohe, Planned Renewals (DFP1079)	IAM Reforecast Out to FY22-23 Delivery Schedule Update Rakesh	-433,333
Te Haumi Seawall	Reforecast Te Haumi Seawall to FY22/23	-470,000
Mangonui Maritime Renewals	Reforecast Mangonui Maritime Renewals to	-500,371
Paihia Pumping Station Emergency	Planned Reforecast Various Authorisations	-532,650
Kerikeri Squash Relocation	Reforecast Kerikeri Squash Relocation to	-538,607
Wastewater Telemetry	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-614,343
Kaikohe Library	Planned Reforecast Various Authorisations	-619,342
Dog Pound Southern	Reforecast Dog Pound Southern to FY22/23	-700,000
Stormwater Imps Moerewa	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-735,713
Mangonui Board Walk Extension	Reforecast Mangonui Board Walk Extension	-776,000
Kaitaia Commerce Street Stormwater Line	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-1,270,000
Water treatment plant relocation of plant and new source, Pa	Planned Reforecast Various Authorisations	-1,400,000
HFTE Upgrade Programme (DFX0029)	IAM Reforecast Out to FY22-23 & 23-24 Delivery Schedule Update Rakesh	-1,495,688
Te Hiku o te Ika - PGF	Te Hiku o te Ika - Revitalisation Project to	-2,041,040
Hihi WWTP Construction	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-2,500,000
District Sludge Management Equipment	IAM Reforecast Out of FY21-22 Delivery Schedule Update Rakesh	-2,904,543
Waipapa Sports Hub - PGF	Waipapa Sports Hub saving towards salary to	-7,075,797
Lindvart Park PGF Gymnasium	Reforecast Lindvart Park Funding to FY 22/23	-8,424,915
Paihia Maritime	Reforecast Paihia Maritime to FY22/23	-9,051,465

**-38,254,683**

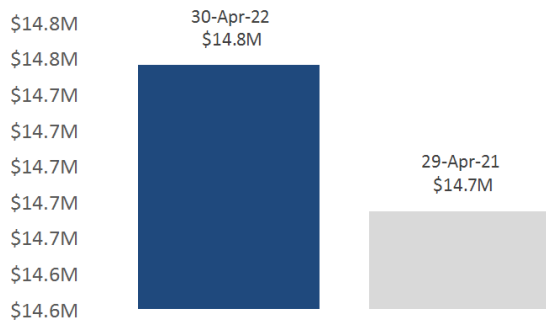
**-38,371,142**



# Treasury Report

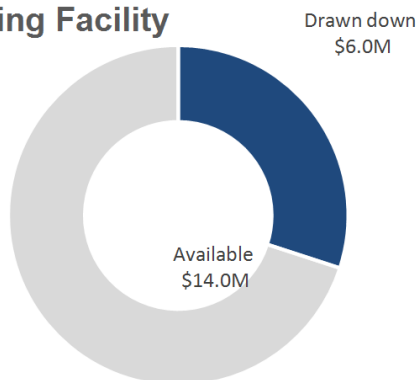
## Cash Position

Compared to same time last year



	30-Apr-22	29-Apr-21
ASB General Fund	\$ 9.6M	\$ 9.6M
ASB Special Funds	\$ 5.1M	\$ 5.1M
Investments		\$ - M
<b>Total Cash</b>	<b>\$ 14.8M</b>	<b>\$ 14.7M</b>

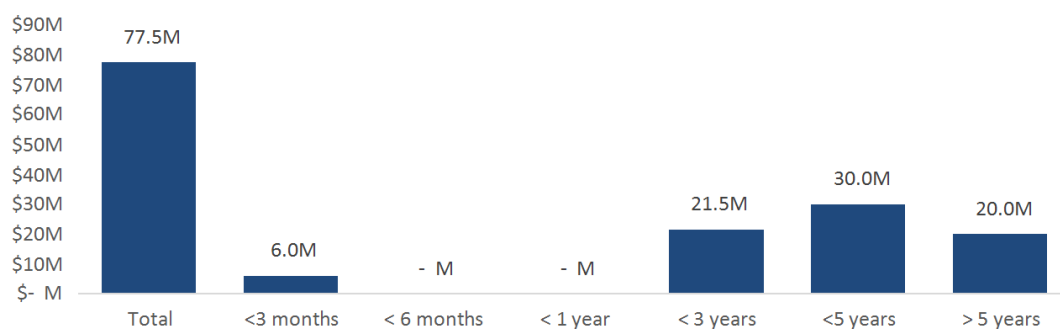
## Banking Facility



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

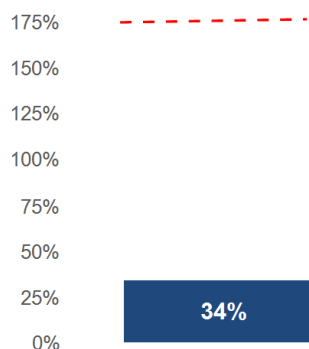
## Public Debt

Loans by Maturity Date



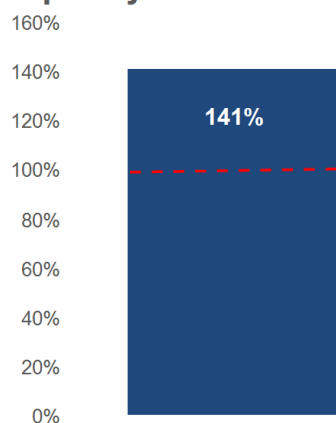
# Treasury Compliance

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



Net Debt	\$ 62.7M
Budgeted Total income	\$ 184.9M
Debt Ceiling	\$ 323.5M
Net debt as % total revenue	34%
Policy Maximum	141%

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



External Debt	\$ 77.5M
ASB Banking Facility	\$ 20.0M
ASB Banking Facility used	-\$ 6.0M
<b>Total Committed Public Debt</b>	<b>\$ 91.5M</b>
Liquid Investments Cash at Bank	\$ 14.8M
Liquid Investments ASB Overdraft Facility	\$ 3.0M
	<b>\$ 109.3M</b>
Access to Funds	141%
Policy Minimum	110%

*Note: Total revenue is based on 2021/22 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 2022 (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)	77,313	77,228 -	85	92,675	-	92,675	15,362	83%	92,675	-
Rates - penalties	819	1,548	729	2,063	-	2,063	1,245	40%	2,063	-
Fees & charges (inc water supply rates)	14,167	15,453	1,287	17,590	-	17,590	3,424	81%	17,476	115
Central Govt Subsidies - Admin	-	-	-	-	-	-	-	0%	-	-
Central Govt Subsidies - Operational	10,543	10,220 -	323	14,445	677	15,122	4,579	70%	14,912	210
Other Income	6,838	6,893	55	2,244	5,071	7,315	477	93%	8,423	1,108
<b>Capital Income</b>										
Central Govt Subsidies - New Works	2,256	11,007	8,750	38,973	2,417	41,390	39,134	5%	12,363	29,028
Central Govt Subsidies - Renewals	5,890	6,500	610	8,602	394	8,996	3,106	65%	11,483	2,488
Development Contributions	-	-	-	-	-	-	-	0%	-	-
Other Contributions	17,490	10,899 -	6,591	10,799	10,944	21,744	4,254	80%	26,402	4,659
<b>Total Operating Income</b>	<b>135,316</b>	<b>139,747</b>	<b>4,431</b>	<b>187,392</b>	<b>19,503</b>	<b>206,895</b>	<b>71,579</b>	<b>65%</b>	<b>185,797</b>	<b>21,098</b>
<b>Operational Expenditure</b>										
Staff related costs	27,535	27,886	351	34,476	-	34,476	6,941	80%	34,696	220
Contractor Fees	27,055	25,531 -	1,524	32,813	-	32,813	5,758	82%	32,493	320
Professional Fees	7,687	12,875	5,188	11,990	4,744	16,735	9,047	46%	16,556	179
External Services	4,813	5,610	797	6,135	1,605	7,740	2,927	62%	9,128	1,388
Legal Costs	288	728	439	873	-	873	585	33%	746	127
General expenses	8,629	10,216	1,587	11,965	150	12,115	3,485	71%	12,427	312
Grants and donations	1,265	2,009	744	2,385	15	2,400	1,136	53%	2,375	26
Rate remissions	2,032	1,936 -	96	2,087	-	2,087	55	97%	2,087	-
Allocations (direct and indirect)	-	1	1	0	-	0	0	0%	0	-
Interest costs	1,976	1,902 -	75	2,282	-	2,282	306	87%	2,282	-
<b>Sub total</b>	<b>81,281</b>	<b>88,693</b>	<b>7,412</b>	<b>105,007</b>	<b>6,515</b>	<b>111,521</b>	<b>30,240</b>	<b>73%</b>	<b>112,790</b>	<b>1,268</b>
Depreciation and other asset costs	30,737	31,308	571	37,569	-	37,569	6,832	82%	37,569	-
Gain/Loss on Disposal	1,312	-	1,312	-	-	-	1,312	100%	-	-
<b>Total Operational Expenditure</b>	<b>113,330</b>	<b>120,001</b>	<b>6,671</b>	<b>142,576</b>	<b>6,515</b>	<b>149,091</b>	<b>35,761</b>	<b>76%</b>	<b>150,359</b>	<b>1,268</b>
<b>Net Operating Surplus</b>	<b>21,986</b>	<b>19,746</b>	<b>2,240</b>	<b>44,816</b>	<b>12,989</b>	<b>57,804</b>	<b>35,818</b>		<b>35,438</b>	<b>22,366</b>

# Statement of Capital Performance

for the period ending Apr 2022 (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	13,593	29,077	15,484	62,816	8,606	71,422	57,829	19%	36,450	34,972
Environmental Management	141	1,058	917	981	327	1,308	1,167	11%	608	700
Roading and Footpaths	21,419	23,435	2,016	43,276	7,282	50,558	29,140	42%	41,840	8,718
Wastewater	1,287	10,970	9,684	13,047	1,926	14,973	13,686	9%	4,283	10,689
Stormwater	194	747	554	3,672	311	3,983	3,789	5%	1,197	2,785
Solid Waste Management	113	530	417	767	155	922	810	12%	768	155
Water Supply	11,111	19,618	8,507	11,573	8,931	20,505	9,394	54%	21,842	1,337
Governance & Strategic Administration	1,318	2,107	789	3,407	1,942	5,349	4,031	25%	4,131	1,218
Customer Services	1,084	682	402	993	906	1,899	815	57%	1,414	486
Strategic Planning & Policy	38	-	38	-	-	-	38	100%	120	120
<b>Total Capital Expenditure</b>	<b>50,297</b>	<b>88,224</b>	<b>37,927</b>	<b>140,533</b>	<b>30,386</b>	<b>170,919</b>	<b>120,622</b>	<b>29%</b>	<b>112,653</b>	<b>58,266</b>

## Analysis of Controllable 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	7,897	6,307 -	1,590	30,266	5,111	35,377	27,480	-22%	19,118	16,259
Environmental Management	6,043	4,844 -	1,200	5,748	-	5,748 -	295	-105%	5,724	25
Roading and Footpaths	27,424	29,298	1,874	45,192	4,463	49,655	22,231	-55%	44,739	4,917
Wastewater	1,436	1,734	298	301	1,483	1,784	348	-80%	3,177	1,393
Stormwater	620	1,106	486	-	1,106	1,106	486	-56%	448	658
Solid Waste Management	1,571	1,277 -	294	1,478	-	1,478 -	94	-106%	1,420	58
Water Supply	9,970	14,022	4,052	7,017	7,319	14,336	4,366	-70%	13,601	735
Governance & Strategic Administration	1,503	1,845	342	1,999	21	2,020	517	-74%	2,020	-
Customer Services	421	475	54	577	-	577	156	-73%	487	90
Strategic Planning & Policy	299	63 -	236	75	-	75 -	224	-398%	325	250
<b>Total Operating Income</b>	<b>57,184</b>	<b>60,971</b>	<b>3,787</b>	<b>92,653</b>	<b>19,503</b>	<b>112,156</b>	<b>54,972</b>	<b>51%</b>	<b>91,058</b>	<b>21,098</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	6,858	8,228	1,370	9,441	372	9,813	2,954	70%	10,415	602
Environmental Management	7,272	8,115	843	9,972	-	9,972	2,700	73%	9,925	47
Roading and Footpaths	19,259	18,245 -	1,014	26,934	578	27,512	8,253	70%	27,689	177
Wastewater	8,431	8,139 -	293	7,263	2,250	9,514	1,082	89%	10,906	1,392
Stormwater	1,763	3,807	2,045	3,259	1,106	4,366	2,603	40%	3,674	692
Solid Waste Management	3,845	3,620 -	225	4,348	-	4,348	503	88%	4,348	-
Water Supply	6,052	7,296	1,244	6,126	2,188	8,314	2,263	73%	7,978	336
Governance & Strategic Administration	17,570	18,847	1,276	22,559	21	22,580	5,010	78%	22,417	163
Customer Services	4,075	4,578	503	5,599	-	5,599	1,524	73%	5,602	3
Strategic Planning & Policy	4,179	5,917	1,738	7,221	-	7,221	3,042	58%	7,553	332
<b>Total Direct Costs</b>	<b>79,305</b>	<b>86,791</b>	<b>7,486</b>	<b>102,724</b>	<b>6,515</b>	<b>109,239</b>	<b>29,934</b>	<b>73%</b>	<b>110,507</b>	<b>1,268</b>

# Capital Spend Analysis

as at 30-Apr-2022

	YTD (\$000's)		Full Year (\$000's)							
LTP Group	YTD Actual	Commitments	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	3,975	1,291	18,292	5,509	23,801	16.7%	16,063	24.7%	67%	(7,737)
Wastewater	1,287	680	13,047	1,926	14,973	8.6%	4,283	30.0%	29%	(10,689)
Water Supply	958	664	6,722	907	7,629	12.6%	4,575	21.0%	60%	(3,054)
Stormwater	194	138	3,672	311	3,983	4.9%	1,197	16.2%	30%	(2,785)
Solid Waste	113	45	767	155	922	12.2%	768	14.7%	83%	(155)
<b>Project Delivery Team Subtotal</b>	<b>6,526</b>	<b>2,819</b>	<b>42,500</b>	<b>8,808</b>	<b>51,307</b>	<b>12.7%</b>	<b>26,886</b>	<b>24.3%</b>	<b>52%</b>	<b>(24,421)</b>
Roading & Footpaths	13,070	7,081	31,827	4,177	36,004	36.3%	29,674	44.0%	82%	(6,330)
<b>IAM Total</b>	<b>19,596</b>	<b>9,900</b>	<b>74,327</b>	<b>12,985</b>	<b>87,311</b>	<b>22.4%</b>	<b>56,561</b>	<b>34.6%</b>	<b>65%</b>	<b>(30,750)</b>
Environmental Management	57	5	28	0	28	205.0%	28	205.0%	100%	0
Governance & Strategic Administration	1,318	658	3,407	1,942	5,349	24.6%	4,131	31.9%	77%	(1,218)
Customer Services	1,084	106	1,431	906	2,337	46.4%	1,414	76.7%	60%	(923)
Strategic Planning	38	0	0	0	0	0.0%	120	31.6%	0%	120
<b>Other Total</b>	<b>2,497</b>	<b>769</b>	<b>4,865</b>	<b>2,848</b>	<b>7,714</b>	<b>32.4%</b>	<b>5,692</b>	<b>43.9%</b>	<b>74%</b>	<b>(2,021)</b>
<b>Sub Total</b>	<b>22,093</b>	<b>10,669</b>	<b>79,192</b>	<b>15,833</b>	<b>95,025</b>	<b>23.3%</b>	<b>62,253</b>	<b>35.5%</b>	<b>66%</b>	<b>(32,772)</b>
<b>DIA Projects</b>										
Water Supply	10,153	3,816	4,852	8,024	12,876	78.8%	17,267	58.8%	134%	4,392
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
<b>Total DIA Projects</b>	<b>10,153</b>	<b>3,816</b>	<b>4,852</b>	<b>8,024</b>	<b>12,876</b>	<b>78.8%</b>	<b>17,267</b>	<b>58.8%</b>	<b>134%</b>	<b>4,392</b>
<b>ESEO Projects</b>										
District Facilities	9,618	3,508	44,086	3,098	47,184	20.4%	20,387	47.2%	43%	(26,798)
Environmental Management	84	0	953	327	1,280	6.6%	580	14.5%	45%	(700)
Roading & Footpaths	8,349	3,069	11,449	3,105	14,555	57.4%	12,166	68.6%	84%	(2,389)
<b>Total ESEO Projects</b>	<b>18,051</b>	<b>6,577</b>	<b>56,489</b>	<b>6,529</b>	<b>63,019</b>	<b>28.6%</b>	<b>33,133</b>	<b>54.5%</b>	<b>53%</b>	<b>(29,886)</b>
<b>Total</b>	<b>50,297</b>	<b>21,062</b>	<b>140,533</b>	<b>30,386</b>	<b>170,919</b>	<b>29.4%</b>	<b>112,653</b>	<b>44.6%</b>	<b>66%</b>	<b>(58,266)</b>

## Comments:

The 'Total Annual Forecast' is what is expected to be spent by 30 June 2022.

The above completion % are based solely on the actual spend to 30-Apr-2022.

## 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 30-Apr-2022

Actual +  
commitments  
against total  
forecast  
budget

LTP Group	YTD Actual (%)
District Facilities	32.8%
Wastewater	45.9%
Water Supply	35.5%
Stormwater	27.7%
Solid Waste	20.6%
<b>Project Delivery Team Subtotal</b>	<b>34.8%</b>
Roading & Footpaths	67.9%
<b>IAM Total</b>	<b>52.1%</b>
Environmental Management	222.0%
Governance & Strategic Administration	47.8%
Customer Services	84.2%
Strategic Planning	31.6%
<b>Other Total</b>	<b>57.4%</b>
<b>Sub Total</b>	<b>52.6%</b>
<b>DIA Projects</b>	
Water Supply	80.9%
Wastewater	0.0%
Stormwater	0.0%
<b>Total DIA Projects</b>	<b>80.9%</b>
<b>ESEO Projects</b>	
District Facilities	64.4%
Environmental Management	14.5%
Roading & Footpaths	93.8%
<b>Total ESEO Projects</b>	<b>74.3%</b>
<b>Total</b>	<b>63.3%</b>